DETROIT COURT OF THE UNITED STATES

PARTICAL PROPERTY OF MUNICAN SOMETHING DIVERSE AT PAULTY

Delivery Control of the Control of the

DULGTE SOUTH SHORE & ATLANTO PARWAY COMPANY

Completeen

GRAZE PELLOWS, CAMEUS & GLARGOW, LAWFON T. HUMANS, C. S. GWOMENGWAN, or ol-

Defendant

DEPENDANTS' EXHIBIT

PARKER

CONTRACT PRINTING OF TAN-190 LABORATION DOCUMENTARIO

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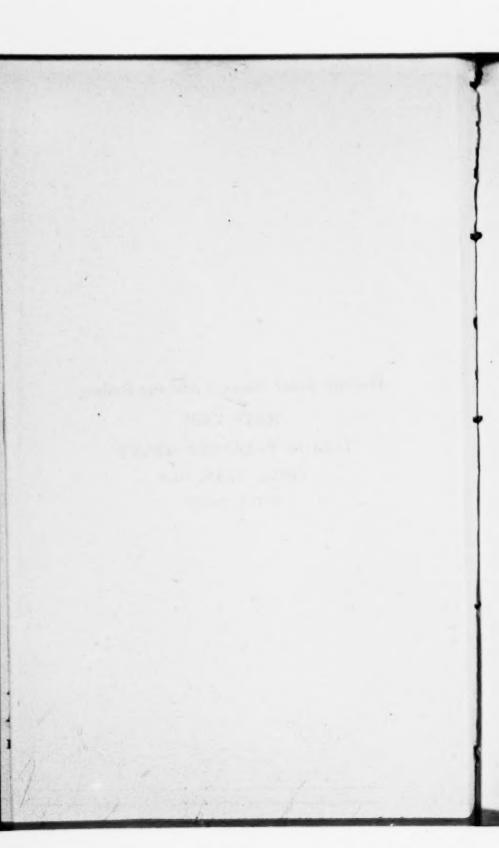
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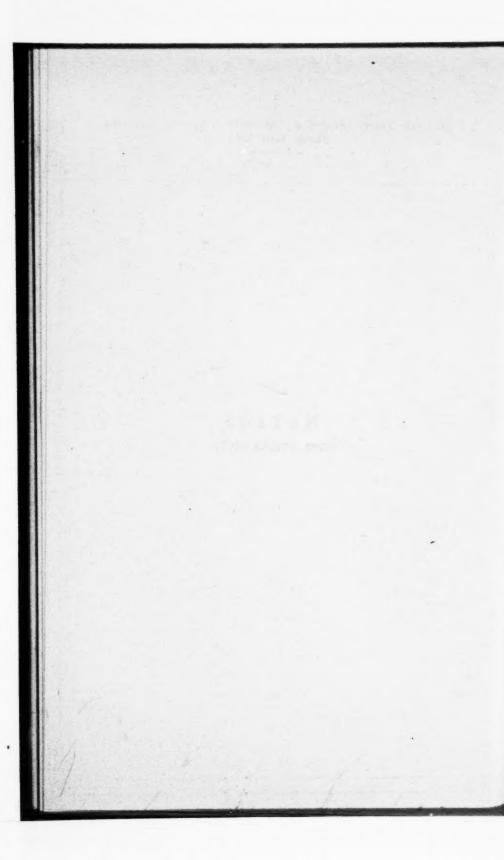
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** ** **

Duluth, South Shore & Atlantic Railway RATE CASE COST OF PASSENGER SERVICE FISCAL YEAR, 1914 BY C. A. PARKER



RATIOS AND OTHER DATA



Ratio No. 1, Michigan Gross Ton Miles on Common Tracks.

	Total	Freight	Passenger
Freight:			
Freight Train Cars	259,003,993	259,003,993	
Train Load		221,440,826	
Locomotives	90,747,956	90,747,956	
Yard Swit'g on Common Tracks	23,529,307	23,529,307	
Train Swit'g on Common Tracks	13,017,768	13,017,768	
Passenger:			,
Passenger Train Cars	172,730,543		172,730,543
Train Loads	8,106,050		8,106,050
Locomotives	83,960,512		83,960,512
Yard Swit'g on Common Tracks	457,741		457,741
Train Swit'g on Common Tracks	353,560		353,560
TOTALS PER CENTS	873,348,256 100.00	607,739,850 69,59	

Ratio No. 1 a, Michigan Passenger Gross Ton Miles.

	Total	Sleepers & Diners	Mail & Express	Passengers & Baggage
Passenger Train Cars	172,730,543	71,931,612	22,388,480	78,410,451
Train Load	8,106,050		2,412,698	5,693,352
Locomotives (a)	83,960,512	33,399,492	11,510,986	39,050,034
Yard Switching	457,741	294,556	17,303	145,882
Train Switching	353,560	,	58,927	294,633
TOTAL PER CENTS	265,608,406 100.00	105,625,660 39.77	36,388,394 13.70	$\frac{123,594,352}{46.53}$

(a) Apportioned relatively with the ton-miles of Passenger Train Cars and Loads as follows:

	Car Ton Miles	Load Ton Miles	Total Ton Miles	Per Cent	Locomo've Ton Miles
Sleepers & Diners	71,931,612		71,931,612	39.78	33,399,492
Mail & Express	22,388,480	2,412,698	24,801,178		11,510,986
Passengers & Bag'ge	78,410,451	5,693,352	84,103,803	46.51	39,050,034
TOTAL	172,730,543	8,106,050	180,836,593	100.00	83,960,512

Ratio No. 1 b, Michigan Gross Ton Miles of Passenger Trains Operated on the D. S. S. & A. by the D. S. S. & A.

	Total	Sleepers & Diners	Mail & Express	Passengers & Baggage
Passenger Train Cars	169,425,909	71,611,872	22,365,426	75,448,611
Train Load	7,796,230	, ,	2,102,878	5,693,352
Locomotives (a)	81,481,952	32,926,857	11,252,658	37,302,437
TOTALS PER CENTS	258,704,091 100.00	$\overline{104,538,729}$ 40.41	35,720,962 13.81	118,444,400 45.78

(a) Apportioned relatively with the ton-miles of Passenger Train Cars and Loads as follows:

	Miles Car Ton	Miles Load Ton	Miles Total Ton	Cent Per	Ton Miles Locomo've
Sleepers & Diners	71,611,872		71,611,872	40.41	32,926,857
Mail & Express	22,365,426	2,102,878	24,468,304	13.81	11,252,658
Passengers & Bag'ge				45.78	37,302,437
		7,796,230	177,222,139	100.00	81,481,952

Ratio No. 2, Michigan Equated Track Miles of Tracks Maintained by the D. S. S. & A.

	Total	Actual Freight	mon	enger	Total		Com-	Pass-
Main Line	421.25	12.47	408.78		421.25	12.47	408.78	
Second Track	6.55		6.55		6.55		6.55	
Spurs, Industrial	21.35	21.35			10.67	10.67		
Spurs, Mines	22.21	22.21			11.11	11.11		
Sidings	152.07	109.07	40.90	2.10	76.04	54.54	20.45	1.05
TOTALS PER CENTS	623.43	165.10	456.23	2.10		88.79 16.89	435.78 82.91	

NOTE:—The above equation on the following basis:

Main and Second Tracks 1.00

Spurs and Sidings .50

Ratio No. 3, Michigan Passenger Train Car Miles Including C. M. & St. P. and C. & N. W. Into Marquette.

Total (Car	Miles,	Michigan
---------	-----	--------	----------

Total Cal Miles, 121009				
Pass'gers & Bag'ge				
1,782,351				
706				
327,889				
714				
63,584				
30,734				
2,205,978				
56.00				

Ratio No. 3 a, Michigan Passenger Train Car Miles Excluding the C. M. & St. P. and C. & N. W. Into Marquette.

	Car Miles, Michigan				
	Total	Sleepers & Diners	Mail & Express	Pass'ger & Bag'ge	
Deduct C. M. & St. P & C. & N. V	3,938,964 V. 99,851 3,839,113 100.00	$1,156,708 \\ 4,380 \\ \hline 1,152,328 \\ 30.02$	576,278	2,205,978 $94,318$ $2,111,660$ 55.00	

Ratio No. 3 b, Michigan Passenger Train Car Miles, D. S. S. & A. Trains on D. S. S. & A Tracks, Exclusive of Sleepers and Diners.

Hand Market	Total	Passengers & Baggage	Mail & Express
Passenger Train Cars Passenger Train Cars, Special	1,812,857 706		1,782,351
Other Passenger Train Cars Other Passenger Train Cars, Special	872,508 714	544,619	327,889 714
TOTAL PER CENT	2,686,785 100.00	575,125 21.41	2,111,660 78.59

Ratio No. 3 c, System Passenger Car Miles (other than Sleepers and Diners) on the D. S. S. & A. and Mineral Range.

	Car Miles	Per Cent
Michigan D. S. S. & A. Cars on D. S. S. & A. Michigan D. S. S. & A. Cars on Mineral Range Jutside Michigan D. S. S. & A. Cars on D. S. S. & A. TOTAL	$2,320,455 \\ 136,237 \\ 474,203 \\ 2,930,895$	79.17 4.65 16.18 100.00

Ratio No. 3 d, Michigan Passenger Train Car Miles (D. S. S. & A.)
Divided to Mail and Express and Passengers and Baggage.

	Car Miles	Per Cent
1ich. Passenger Train Cars, Passenger and Baggage 1ichigan Passenger Train Cars, Mail and Express TOTAL	$1,745,330 \\ 575,125 \\ 2,320,455$	$\begin{array}{r} 75.21 \\ 24.79 \\ \hline 100.00 \end{array}$

Ratio No. 4, Time of Trains and Switching on Common Tracks in Michigan.

	Mileage	Minutes per Mile	Total Time in Minutes	Passenger Time	Freight Time
Passenger Trains	806,718		2,005,662	2,005,662	
Freight Trains	782,236	6.0559	4,737,143		4,737,143
Mixed Trains	17,616	2.9227	51,486	9,098	42,388
Special Passenger	677	2.4862	1,683	1,683	
Special Mixed	550	6.0559	3,331	589	2,742
opecial acree	1,607,797		6,799,305	2,017,032	4,782,273
Deduct for train left on	4,479		44,790		44,79
Exclusive Tracks	1,603,318			2,017,032	
Add Yard Switching on Common Tracks					
	3,529	10.	35,290	35,290	
Passenger Freight	122,848		1,228,480		1,228,48
TOTAL PER CENT	1,729,695		8,018,285 100.00	and the same of th	5,965,96 74,40

I Ratio No. 4 a, System Time of Use of Tracks, Passenger and Freight Trains and Yard Switching.

HO

	System Miles	Minutes per Mile	Total Time in Minutes	Passenger Time	Freight Time
'assenger Trains 'reight Trains lixed Trains 'pecial Passenger pecial Mixed ass. Yard Switching reight Yard Switching TOTAL PER CENT	965,343 948,600 17,616 782 659 7,765 236,177	6.0559 2.9227 2.4862 6.0559 10.	2,400,035 5,744,627 51,486 1,944 3,991 77,650 2,361,770 10,641,503 100,00	9,098 1,944 705 77,650	5,744,627 42,388 3,286 2,361,770 8,152,071 76,61

Ratio No. 10, Michigan Passenger Miles.

	Miles	Per Cent
Intrastate Passengers, One Mile	24,554,687	64.69
Interstate Passengers, One Mile	13,400,992	35.31
TOTAL	37,935,679	100.00

Ratio No. 11, System Revenue Freight Train Miles.

	Miles	Per Cent
Michigan Freight Train Miles	797,192	82.73
Outside Michigan Freight Train Miles	166,454	17.27
TOTAL	963,646	100.00

Ratio No. 11 b, System Revenue Passenger Train Miles.

	Miles	Per Cent
Michigan Passenger Train Miles	779,623	83.08
Outside Michigan Passenger Train Miles	158,749	16.92
TOTAL	938,372	100.00

Passenger and Freight Switching in Various Yards in Michigan and Ratios No. 13, No. 13 a, No. 13 b and No. 13 c.

	Swi	tching M	iles	Pass-		nbdivis Passer	
	Total	Freight	Passen- ger	enger Per Cent	Mail & Ex-	Sleep- ers & Din'rs	Pgrs &
Marquette	126,125	120,394	5,731	4.54	1.92	57.37	40.71
St. Ignace	46,194	44,160	2,034	4.40	12.93	33.09	53.98
Houghton	17,199	17,199	-,	*****	12.00	00.00	00.00
Ishpeming-Negaunee	54,424	54,424					
TOTALS	243,942	$2\overline{36,177}$	7,765	3.18	4.80	51.01	44.19
Train Switching	129,126	126,878	2,248	0.10	16.67	01.01	83.33
Total All Switching	373,068	220,287	10,013	2.68	7.47	$\overline{39.59}$	$\frac{65.55}{52.97}$
Ratio No. 13 a	Passeng	witching	:			97.32 3.18	
	Freight					96.82	
Ratio No. 13 b,	Yard Sw	ritching .	Assigned	to Ser	vices:		
	Mail an	d Expres	8			4.80	
	Sleepers	and Dir	ners			51.01	
	Passeng	ers and	Baggage			49.19	
Ratio No. 13 c,	All Swit	ching As	signed to	Servi	es		
	Mail an	d Expres	S			7.47	
		and Dir				39.59	
	Passeng	ers and l	Raggaga			52.97	

Ratio No. 17-Allocated Station Pay Roll-Michigan.

	Amount	Per Cent	
Allocated Passenger Employees	10,756.74	13.81	
Allocated Freight Employees	67,107.81	86.19	
TOTAL	77,864.55	100.00	

Ratio No. 17 a, Passenger Trainmen's Pay Roll.

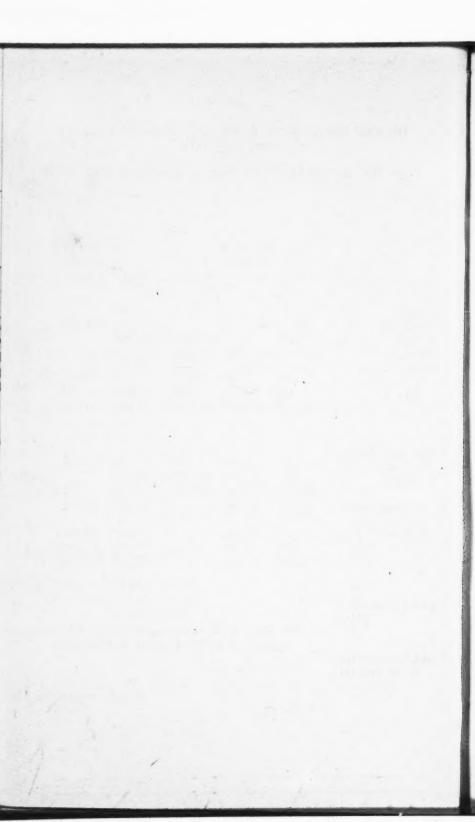
	Amount	Per Cent
Conductors, January and May	6,027.65	53.11
Brakemen, January and May	3,274.90	28.85
Baggagemen, January and May	2,047.00	18.04
TOTAL	11,349.55	100.00

LOCOMOTIVE MILEAGE Train and Switching Used in Various Accounts.

		SYSTE Passen	THE RESERVE OF THE PARTY OF THE	M	ICHIGA Passen-	
	Total	ger	Freight	Total	ger	Freigh
Passenger	963,708	963,708		802.737	802,737	
Freight	1,037,173		1,037,173	851,529	002,101	851,529
Mixed	18,871	3,334	15,537	18,871	3,334	
Special Passenger	934	934		721	721	10,00
Special Mixed	747	132	615	638	112	526
	2,021,433	968,108	1,053,325	1,674,496	806,904	867,592
Switching:				•		
Train Pass'ger	2,248	2,248		2,248	2,248	
Train Freight	154,353		154,353	126,878	2,210	126,878
Yard Pass'ger	7,765	7,765	202,000	7,765	7,765	120,010
Yard Freight	236,177		236,177	236,177	1,100	236,177
PRIV.	400,543	10,013	390,530	373,068	10,013	
AND A PROPERTY				0.10,000	20,010	000,000
M. R. Passenger	42,701	42,701		42,701	42,701	
C. & N. W. Pass.	10,950	10,950		10,950	10,950	17 - 18
C. M. & St. P. Pass	. 20,032	20,032		20,032	20,032	
	30,982	30,982	Marie Company	30,982	30,982	

Train Mileage and Train Switching Used in Various Accounts.

	SYSTEM Passen-			MICHIGAN Passen-		
	Total	ger	Freight	Total	ger .	Freigh
Trains :						
Passenger	934.361	934,361		775,736	775,736	
Freight	948,600		948,600	782,236		782,230
Mixed	17,616			17,616	3,113	
Special:						
Passenger	782	782		677	677	
Mixed	659	116	543	550	97	453
	1,902,018	938,372	963,646	1,576,815	779,623	797,192
Train Switching:						
. Passenger	2,248	2,248		2,248	2,248	
Freight	154,353		154,353	126,878	1 2	126,878
	156,601	2,248	154,353	129,126	2,248	126,878
M. R. Passenger	42,701	42,701		42,701	42,701	
C. M. & St. P. Pass.				20,032		
C. & N. W. Pass.	10,950	10,950		10,950	10,950	
	30,982	30,982		30,982	30,982	
Light Locomotive) Miles)						
	relatively			motive mi reight in 1		
Light Locomotive) Miles Special)	en	ger and	1.01 /0 F	reignt in i	archigan	
				49,594	13,846	35,74



Apportionments of Primary Expense Accounts DETAILS

The basic figures, as used in the following computations and divisions of expenses, are used as taken from the books and records of the company, without adjustment for the purpose of reducing them to those necessary for a normal year of operation, and are subject to adjustments to be made to eliminate expenditures to make good deferred maintenance, and those for additions and betterments, etc.

It is the claim of defendants that the expenses in the Maintenance of Way Group of this year were excessive in at least the amount of \$202,000.

Accounts Against Which There Are no Charges for the Year.

I. Maintenance of Way and Structures.

No.

8. Tunnels.

15. Electric Power Transmission.

II. Maintenance of Equipment.

No.

28. Electric Locomotives—Repairs.

29. Electric Locomotives—Renewals.

Electric Locomotives—Depreciation. 30. 32. Passenger Train Cars-Renewals.

37. Electric Equipment of Cars—Repairs.

38.

Electric Equipment of Cars—Renewals. Electric Equipment of Cars—Depreciation. 39.

40. Floating Equipment—Repairs. 41.

Floating Equipment—Renewals. 42. Floating Equipment—Depreciation.

44. Work Equipment—Renewals.

47. Power Plant Equipment.

52.Maintaining Joint Equipment at Terminals—Cr.

III. Traffic.

No.

60. Other Expenses.

IV. Transportation.

No.

79. Motormen.

86. Operating Power Plants.

87. Purchased Power.

92. Drawbridge Operation.

95. Operating Floating Equipment.

Express Service. 96.

V. General.

No.

111. Relief Department Expenses.

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1. MAINTENANCE OF WAY AND STRUCTURES



1. MAINTENANCE OF WAY AND STRUCTURES. No. 1. Superintendence.

1.	System Total, per Annual Report	% 100.00	\$ 23,233
	Dividend relatively with the total of charges to Michigan and outside of Michigan in Accounts 2 to 17 inclusive (see detail	20000	
	page following) \$739.	225	
3.	Outside Michigan 130,	$\overline{599}$ 17.67	4,105
4.	Michigan 608		19,128
5.	Michigan Total, Line 4	100.00	19,128
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 2 to 17 inclusive (see detail	cae	
_	page following) \$608.		
7.		633 75.52	
8.	Passenger 148	993 24.48	4,683
9.	Michigan Passenger, Line 8	100.00	4,683
10.	Divided relatively with the total of charges to Michigan Passenger Service in Ac- counts 2 to 17 inclusive (see detail page following) \$149.	,993	
11.	Sleepers and Diners 55	878 37.50	1,756
12.		629 13.85	
13.		486 48.65	2,278
14.	Michigan Passengers and Baggage, Line 13	100.00	2,278
15.	Divided on Michigan Passenger miles, Ratio No.	. 10:	
16.		35.31	804
17.	Intrastate	64.69	1,474

Details for Dividing Accounts Nos. 1, 18, 19, 20, 21, 22 and 23.

						-Michigan- D. S. S. & A. Passenger			
Acct. No.	System Total	Outside Mich- igan	Total	Freight	Total	Sleeper & Diners	Mail	Passen- gers & Bag- gage	
	*	\$	8	\$	\$	\$	\$	\$	
2	20,376	178	20,198	15,066	5,132		703	2,388	
3	117,364	25,744	91,620	68,337	23,283	9,260	3,190	10,833	
4	50,034	1,766	48,268	36,001	12,267	4,878	1,681	5,708	
5	30,509	3,377	27,132	20,237	6,895		945	3,208	
6	332,089	55,736	276,353		68,301	26,087	9,453	32,761	
7	20,071	1,621	18,450	14,959	3,491	1,025	511	1,955	
9	76,702	30,816	45,886	34,636	11,250		1,646	6,300	
10	74	,	74	74	,	-		,	
11	9,795	1,037	8,758	6,881	1,877	551	275	1,051	
12	1,051	30	1,021	802	219		32	123	
13	442	262	180	171	9	3	1	5	
14	3,340	493	2,847	2,193	654	192	96	366	
16	62,160	9,539	52,621	37,891	14,730		1,982	7,310	
17	15,218		15,218	14,333	885		114	478	
TOTAL	739,225	130,599	608,626	459,633	148,993	55,878	20,629	72,486	

⁽a) Excludes \$19,146 of Depreciation on Marquette Docks.

No. 2, Ballast.

		%	
1.	System Total, per Annual Report, \$20,376; allocate		*
	to Michigan .	100.00	20,198
2.	Divided on Michigan Equated Track miles, Ratio No.	2:	
3.	Freight	16.89	3,412
4.	Common Freight and Passenger	82.91	16,746
5.	Passenger	.20	40
6.	Michigan Common, Line 4	100.00	16,746
7.	Divided on Michigan Total Gross Ton Miles, Ratio N	0. 1:	
8.	Freight	69.59	11,654
9.	Passenger	30.41	5,092
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		3,412
12.	Common, Line 8		11,654
13.	Total Michigan Freight		15,066
14.	Michigan Passenger Recap:		
15.	Exclusive, Line 5		40
16.	Common, Line 9		5,092
17.	Total Michigan Passenger		5,132
18.	Michigan Passenger, Line 17	100.00	5,132
19.	Divided on Michigan Passenger Gross Ton Miles, Rati No. 1 a:	0	
20.	Sleepers and Diners	39.77	2,041
21.		13.70	703
22.	Passengers and Baggage	46.53	2,388
23.	Michigan Passengers and Baggage, Line 22	100.00	2,388
	Divided on Michigan Passenger Miles, Ratio No. 10:		
25.	Interstate	35.31	843
26.	Intrastate	64.69	1,545

No. 3, Ties.

		%	*
1.	System Total, per Annual Report, \$117,364; allocat	ed	
	to Michigan by Delf.	100.00	91,620
2.	Divided on Michigan Equated Track Miles, Ratio No.	0. 2:	
3.	Freight	16.89	15,475
4.	Common Freight and Passenger	82.91	75,962
5.	Passenger	.20	183
6.	Michigan Common, Line 4	100.00	75,962
4	Divided on Michigan Total Gross Ton Miles, Ratio N	lo. 1:	
. 8.	Freight	69.59	52,862
9.	Passenger	30.41	23,100
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		15,475
12.			52,862
13.			68,337
. 14.	Michigan Passenger Recap:		
115.	Exclusive, Line 5		183
1 16.	Common, Line 9		23,100
117.	Total Michigan Passenger		23,283
1			
118.	Michigan Passenger, Line 17	100.00	23,283
	Divided on Mich. Pass. Gross Ton Miles, Ratio No. 1	a:	
20.	Sleepers and Diners	39.77	9,260
I 21.	Mail and Express	13.70	3,190
22.	Passengers and Baggage	46.53	10,833
23.	Michigan Passengers and Baggage, Line 22	100.00	10,833
	Divided on Michigan Passenger Miles, Ratio No. 10	:	
25.	Interstate	35.31	3,825
26.	Intrastate	64.69	7,008

No. 4, Rails.

1	Stratem Watel non Annual D	\$
1.	System Total, per Annual Report, \$50,034; allocated to Michigan by Delf.	10.000
2.		48,268
3.	and a state and the state of th	0.480
4.	10.00	8,152
5.	02.01	40,019 97
	.20	31
	Michigan Common, Line 4 100.00	40,019
7.	Divided on Michigan Total Gross Ton Miles, Ratio No. 1:	
8.	Freight 69.59	27,849
9.	Passenger 30.41	12,170
10	Michigan Freight Recap:	
11.	Exclusive, Line 3	0 150
12.	Common, Line 8	8,152 $27,849$
13.	Total Michigan Freight	$\frac{21,043}{36,001}$
14	Michigan Passenger Recap:	
15.	Exclusive, Line 5	97
16.	Common, Line 9	12,170
17.	Total Michigan Passenger	12,267
10	William D. T. C.	
	Michigan Passenger, Line 17 100.00	12,267
19. 20.	Divided on Mich. Pass. Gross Ton Miles, Ratio No. 1 a:	
20.	Sleepers and Diners 39.77	4,878
22.	Mail and Express 13.70	1,681
4¥,	Passengers and Baggage 46.53	5,708
	Michigan Passengers and Baggage, Line 22 100.00	5,708
24.	Divided on Michigan Passenger Miles, Ratio No. 10:	
25 .	Interstate 35.31	2,015
26.	Intrastate 64.69	3,693
2,16.0		
and the	DGE	
OE	Daz	

No. 5, Other Track Material.

		%	
1.	System Total, per Annual Report, \$30,509; allocate	d	
	to Michigan by Delf.	100.00	27,132
2.	The state of the s	2:	
3.		16.89	4,583
4.	and a substitute of the substi	82.91	22,495
5.	Passenger	.20	54
6.	Michigan Common, Line 4	100.00	22,495
	Divided on Michigan Total Gross Ton Miles, Ratio No.	1.	
8.	Freight .	69.59	15,654
9.	Passenger	30.41	6,841
10.	Michigan Freight Recap:		
11.			4 500
12.			4,583 15,654
13.			$\frac{10,034}{20,237}$
14.	Michigan Passenger Recap:		
15.	Exclusive, Line 5		54
16.			6,841
17.	Total Michigan Passenger		6,895
18.	Michigan Passenger, Line 17	100.00	6 001
	Divided on Mich. Pass. Gross Ton Miles, Ratio No. 1 a	100.00	6,895
20.	Sleepers and Diners	39.77	0.740
21.	Mail and Express	13.70	2,742 945
22.	Passengers and Baggage	46.53	3,208
23.	Michigan Passengers and Baggage, Line 22	100.00	3,208
	Divided on Michigan Passenger Miles, Ratio No. 10:	200.00	0,200
25.	Interstate	35.31	1.133
26.	Intrastate	64.69	2,075
		34.00	2,010

No. 6, Roadway and Track.

1	. System Total, per Annual Report, \$332,089; allocated	\$
	to Michigan	277 070
2.		276,353
3.	Group A:	
4.	Applying Dollard	
5.	Applying Direction (12,639	
6.	Applying Deile	
7.	Applying Other Charles 19,558	
8.	The state of the s	
9.	Track Character 131,259	
10.	Marin Ci .	
11.	7.070	
11.	Total Group A.	228,016
12.	aroup 13;	
13.	Care of Roadbed \$ 6,558	
14.	General Cleaning	
15.	Watching Roadway 92.012	,
16.	Track Changes (Filling) 58	
17.	Train Service 4 912	
18.	Bank Protection 289	
19.	Other Expenses 35	
20.	Total Group B.	48,337
01	Michigan Matal C	
21.	Michigan Total—Group A, Line 11 100.00	228,016
22.	Divided on Michigan Equated Track Miles, Ratio No. 2:	
20.	Freight 16.89	38,512
24.	Common Freight and Passenger 82.91	189,048
25.	Passenger .20	.456
26.	Michigan Common—Group A, Line 24 100.00	189,048
27.	Divided on Michigan Total Gross Ton Miles, Ratio No. 1:	-
28.	Freight 69-59	131,559
29.		57 489

No. 6, Roadway and Track (continued).

		%	\$
30.	Michigan Freight Recap—Group A:		
31.	Exclusive, Line 23		38,512
32.	Common, Line 28		131,559
33.	Total Michigan Freight—Group A.		170,071
	Michigan Passenger Recap-Group A:		
35.	Exclusive, Line 25		456
36.	Common, Line 29		57,489
37.	Total Michigan Passenger—Group A.		57,945
38.	Michigan Passenger—Group A, Line 37	100.00	57,945
39.	Divided on Mich. Pass. Gross Ton Miles, Ratio No. 1	a:	
40.	Sleepers and Diners	39.77	23,045
41.	Mail and Express	13.70	7,938
42.	Passengers and Baggage	46.53	26,962
43.	Michigan Total—Group B, Line 20	100.00	48,337
44.	Divided on Mich. Equated Track Miles, Ratio No. 2:		
45.	Freight	16.89	8,164
46.	Common Freight and Passenger	82.91	40,076
47.	Passenger	.20	97
48.	Michigan Common—Group B, Line 46	100.00	40,070
49.	Divided on Michigan Time, Ratio No. 4:		
50.	Freight	74.40	29,817
51.	Passenger	25.60	10,259
52.	Michigan Freight Recap—Group B:		
53.	Exclusive, Line 45		8,164
54.	Common, Line 50		29,817
55 .	Total Michigan Freight-Group B		37,981
56.	Michigan Passenger Recap—Group B:		
57,			97
58.	Common, Line 51		10,259
59.	Total Michigan Passenger—Group B.		10,356

No. 6, Roadway and Track (continued).

60	Mishigan Degranger Grand D. T	%	
00.	Michigan Passenger—Group B, Line 59	100.00	10,356
61.	Div'd on Mich. To'l Pass. Train Car Miles, Ratio No. 3:		
02.	Sleepers and Diners	29.37	3,042
63.		14.63	
64.	Passengers and Baggage	56.00	
65.	Total Michigan Freight Recap:		
66.	Group A, Line 33		170,071
67.	Group B, Line 55		37,981
68.			208,052
69.	Total Michigan Passenger Recap:		
70.	Group A, Line 37		57,945
71.	Group B, Line 59		10,356
72.			68,301
73.	Michigan Sleepers and Diners Recap:		
74.	Group A, Line 40		23,045
75.	Group B, Line 62		3,042
76.	Total Michigan Sleepers and Diners		26,087
77.	Michigan Mail and Express Recap:		
78.	Group A, Line 41		7,938
79.	Group B, Line 63		1,515
80.	Total Michigan Mail and Express		9,453
81.	Michigan Passengers and Baggage Recap:		
82.	Group A, Line 42		26,962
83.	Group B, Line 64		5,799
84.	Total Michigan Passengers and Baggage		32,761
85.	Michigan Passengers and Baggage, Line 84	00.00	32,761
86.	Divided on Michigan Passenger Miles, Ratio No. 10:	00.00	02,001
87.	Interstate	35.31	11 500
88.	Introducto	64.69	11,568 $21,193$

No. 7, Removal of Snow, Sand and Ice.

1	System Total, per Annual Report, \$20,071; allocate	%	
	to Michigan by Delf.	100.00	18,450
2.	Divided to Services by Agreement:	200.00	10,100
3.	Freight	29.00	5,350
4.	Trought and I describe	70.00	12,915
5.	Passenger	1.00	185
6.	Michigan Common, Line 4	100.00	12,915
7.	Divided on Michigan Time, Ratio No. 4:	100100	12,010
8.	Freight	74.40	9,609
9.	Passenger	25.60	3,306
10			
10.	Michigan Freight Recap:		
11. 12.			5,350
13.	,		9,609
10.	Total Michigan Freight		14,959
14	Michigan Passenger Recap:		
15.	Exclusive, Line 5		185
16.	Common, Line 9		3,306
17.			3,491
	Michigan Passenger, Line 17	100.00	3,491
19.	Div'd on Mich. To'l Pass. Train Car Miles, Ratio No.	3:	
20.	Sleepers and Diners	29.37	1,025
21.	Mail and Express	14.63	511
22.	Passengers and Baggage	56.00	1,955
23.	Michigan Passengers and Baggage, Line 22	100.00	1,955
24.	Divided on Mich. Pass. Miles, Ratio No. 10:	100.00	1,000
25.	Interstate	35.31	690
26.	Intrastate	64.69	1,265
		0 2000	-,00

No. 9, Bridges, Trestles and Culverts.

1	System Total per Appual Depart 970 700.	%	\$
1.	System Total, per Annual Report, \$76,702; a to Michigan	llocated	45,886
2.	Divided relatively with 1916 Account	15,887	
3.	Freight	1,940 4.23	1,941
4.	Common Freight and Passenger	13,947 95.77	43,945
5.	Michigan Common, Line 4	100.00	43,945
6.			
7.	Freight	74.40	32,695
8.		25.60	11,250
9.	Michigan Freight Recap:		
10.			1,941
11.			32,695
12.	Total Michigan Freight		34,636
13.	Michigan Passenger, Line 8	100.00	11,250
	Div'd on Mich. To'l Pass. Train Car Miles, Rati		
15.	Sleepers and Diners	29.37	3,304
16.		14.63	1,646
17.		56.00	6,300
18.	Michigan Passengers and Baggage, Line 17	100.00	6.300
	Divided on Michigan Passenger Miles, Ratio N		
20.		35.31	2,225
21.	Intrastate	64.69	4,075

No. 10, Over and Under Grade Crossing.

 System Total, per Annual Report, \$74; allocated to Michigan by Delf. All Freight.

74

No. 11, Grade Crossings, Fences, Cattle Guards and Signs.

-	G	%	\$
1.	System Total, per Annual Report, \$9,795; allocate to Michigan	100.00	8,758
2.	Divided on Michigan Equated Track Miles, No. 2:		
3.		16.89	1,479
4.		82.91	7,261
5.		.20	18
6.	Michigan Common, Line 4	100.00	7,261
	Divided on Michigan Time, Ratio No. 4:		,
8.		74.40	5,402
9,		25.60	1,859
10.	Michigan Freight Recap:		
11.			1,479
12.			5,402
13.			6,881
14.	Michigan Passenger Recap:		
15.			18
16.			1,859
17.	Total Michigan Passenger		1,877
18.	Michigan Passenger, Line 17	100.00	1,877
	Div'd on Mich. Total Pass. Train Car Miles, Ratio No		
20.	Sleepers and Diners	29.37	551
21.	Mail and Express	14.63	275
22.	Passengers and Baggage	56.00	1,051
23.	Michigan Passengers and Baggage, Line 22	100.00	1,051
	Divided on Michigan Passenger Miles, Ratio No. 10:		-,
25.	Interstate	35.31	371
26.	Intrastate	64.69	680
			200

No. 12, Snow and Sand Fences and Snowsheds.

		%	8
1.	System Total, per Annual Report, \$1,051; allocate	ed	
	to Michigan by Delf.	100.00	1,021
2.	Bun and and a lack miles, italio It	0. 2:	
3.	Freight	16.89	172
4.	Tropic tild I tibschiger	82.91	847
5.	Passenger	.20	2
6.	Michigan Common, Line 4	100.00	847
	Divided on Michigan Time, Ratio No. 4:	-	-
8.		74.40	630
9.		25.60	217
		20100	21.
10.	Michigan Freight Recap:		
11.	and the same of		172
12.	Common, Line 8		630
13.	Total Michigan Freight		802
14.	Michigan Passenger Recap:		
15.			0
16.			217
17.			219
	a to the same a too the same a		210
	Michigan Passenger, Line 17	100.00	219
19,	Div'd on Mich. To'l Pass. Train Car Miles, Ratio No.	. 3:	
20.	Sleepers and Diners	29,37	64
21.	CONTRACT MARKET PARTY OF STREET	14.63	32
22.	Passengers and Baggage	56.00	123
23.	Michigan Passengers and Baggage, Line 22	100.00	123
	Divided on Michigan Passenger Miles, Ratio No. 10:		
25.	Interstate	35.31	43
26.	Intrastate	64.69	80
			0.0

No. 13, Signals and Interlocking Plants.

		%	\$
1.	System Total, per Annual Report, \$442; allocate	d	
	to Michigan	100.00	180
2.	Divided on same basis as Account No. 90:		
3.	Freight	94.76	171
4.	Passenger	5.24	9
5.	Michigan Passenger, Line 4	100.00	9
6.	Div'd on Mich. To'l Pass. Train Car Miles, Ratio No.	3:	
7.	Sleepers and Diners	29.37	. 3
8.	Mail and Express	14.63	1
9.	Passengers and Baggage	56.00	5
10.	Michigan Passengers and Baggage, Line 9	100.00	5
11	Divided on Michigan Passenger Miles, Ratio No. 10	:	
12.		35.31	2
13.		64.69	3
A CFo	A 11 U I ISIO CE CO		

No. 14, Telegraph and Telephone Lines.

1.	System Total, per Annual Report		% 100.00	3,340
3.	Divided on System Time, Ratio No. 4 a:			
4.	Passenger		76.61	2,559
			23.39	781
5.	System Freight, Line 3			
6.	Divided relatively with the total		100.00	2,559
	tion of Mixed and Special) plus train and yard switching in and outside of Michigan			
7.	Outside Michigan	\$1,354,176		
8.	Michigan	193,929	14.32	366
		1,160,247	85.68	2,193
9,	System Passenger, Line 4			
10.	Divided relatively with the total mileage of Passenger Trains (including C. & N. W. and C., M. & St. P. operations into Marquette and proportion of Mixed and Special) plus Train and Yard Switching, in and outside of Michigan	\$ 979,367	100.00	781
12.	Outside Michigan -	158,749	16.21	127
Las.	Michigan	820,618	83.79	654
13. 1	Michigan Passenger, Line 12			
14. 1	Div'd on Mich. To'l Pass. Train Car Miles	Ratio No	100.00	654
16.		matro Mo.	29.37	100
17.	Mail and Express		14.63	192 96
11.	Passengers and Baggage		56.00	366
18. A	fichigan Passengers and Baggage, Line 17			
19. I	Divided on Michigan Passess and Daggage, Line 17		100.00	366
20.	Divided on Michigan Passenger Miles, Ratio Interstate	No. 10:	-	
21.	Intrastate		35.31	129
			64.69	237

No. 16, Buildings, Fixtures and Grounds.

(Sheet No. 1)

1	System To	otal, per Annual Report	\$	\$ 69.160
2.		ed into Sub-Primary Accounts:		62,160
3.	(a)	Shops and Storehouses		4 004
4.	(a)	Roundhouses and Turntables:		1,691
5.	(0)	Thomaston Roundhouse	20.000	
6.		All Others	30,236	
7.			2,432	
8.	(0)	Total Roundhouses and Turntables		32,668
9.	(e)	The state of the s		8,146
10.	(d)	, and the contract		4,327
	(e)	Coal Sheds and Trestles		5,563
11.		Water Tanks and Pump Houses		6,707
12.	(g)			2,504
13.	(n)	Fixtures		554
14.	Allocated	to Michigan by Location		57,581
15.		Shops and Storehouses		1,269
16.	(b)			1,200
17.	(0)	Thomaston Roundhouse	30,236	
18.		All Others	2,147	
19.				0.1000
20.	(a)	To'l Mich. Round'es and Turntable	8	32,383
21.	(c)	Station and Office Buildings:	0.110	
22		Freight	2,419	
23.		Common Freight and Passenger	3,602	
		Passenger	688	
24.		To'l Mich. Sta. and Office Bldgs.		6,709
25.		Section Hand Car and Other Houses		3,009
26.		Coal Sheds and Trestles		5,269
27.	(f)	Water Tanks and Pump Houses		6,038
28.	(g)	Track Scales		2,350
29,	(h)	Fixtures		554

No. 16, Buildings, Fixtures and Grounds (continued).

		(Sheet	No. 2)
	(a) Shops and Storehouses.		
		%	\$
1.	System Total, Line 3, Sheet 1	100.00	1,691
2.	Divided relatively with the total of charges		
	to Michigan and outside of Michigan in		
	Accounts 25, 31, 34, 43 and Sleeper and		
	Diner Repairs (see detail page following		
	Account No. 24) \$316,710		-
3.	Outside Michigan 51,146		273
4.	Michigan 265,564	83.85	1,418
5.	Michigan Total, Line 4	100.00	1,418
	Divided relatively with the total of charges		
	to Michigan Passenger Services in Accounts 25, 31, 34, 43, and Sleeper and		
	Diner Repairs (see detail page follow-		
	ing Account No. 24) \$262,445		1 000
7.			1,005 413
8.	Passenger 76,398	29.11	410
9.	Michigan Passenger, Line 8	100.00	413
	Divided relatively with the total of charges	-	
797	to Michigan Passenger Services in Ac-		
	counts 25, 31, 34, 43, and Sleeper and		
	Diner Repairs (see detail page follow-		
	ing Account No. 24) \$ 76,398		
11.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		118
12.	Mail and Express 13,158		17
13.	Passengers and Baggage 41,463	54.27	224

No. 16, Buildings, Fixtures and Grounds (continued).

(Sheet No. 3

	(b) Roundhouses and Turn		%	8
1.	System Total, per Annual Report	(a)	100.00	32,66
	Divided relatively with the total of charge to Michigan and outside Michigan in A counts 72 and 81		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
3.	Outside Michigan	8,890	13.45	4,39
4.	Michigan	57,227	86.55	28,27
5.	Michigan Total, Line 4		100.00	28,27
6.	Divided relatively with the total of charge to Michigan Freight and Passenger in 2 counts 72 and 81			
7.	Freight	38,923	68.02	19,23
8.	Passenger	18,304	31.98	9,04
9.	Michigan Passenger, Line 8		100.00	9,04
	Divided relatively with the total of char- to Michigan Passenger Services in counts 72 and 81	ges Ac- \$18,304		
11.		7,440	40.65	3,67
12.		2,491	13.61	1,23
13.		8,373	45.74	4,13

NOTE: -(a) Of this Amount \$30,000 is for Renewals at Thomasto

No. 16, Buildings, Fixtures and Grounds (continued).

(Sheet No. 4)

	(c) Station and Office Buildings.	*	
1	System Total, Line 8, Sheet 1, \$8,146; allocated Michigan	to %	\$
2			6,709
3.	Freight		
4	Common Freight and Passenger		2,419
5.	. Passenger		3,602
			688
6	Michigan Common, Line 4		
7.	Divided on Station Pay Roll, Ratio No. 17:	100.00	3,602
8.	Freight	120000	
9.	Passenger	86.19	3,105
100		13.81	497
10	W. 1.		
11.	Michigan Freight Recap:		
12.	Exclusive, Line 3		2,419
13.	Common, Line 8		3,105
10.	Total Michigan Freight		5,524
			0,022
14.	Michigan Passenger Recap:		
la.	Exclusive, Line 5		
16.	Common, Line 9		688
17.	Total Michigan Passenger		497
	- Sam A moscinger		1,185
8	Michigan Passenger, Line 17		
0	Divided relatively the 17	100.00	1,185
.,	Divided relatively with the charges to Michigan Passanger Samilian the charges to Michigan Passanger Samilian to the charges to		
0.	igan Passenger Services in Acct. No. 63 \$20,356		
1.	Mail and Express 2,036	10.00	119
1	Passengers and Baggage 18,320	90.00	1,066

No. 16, Buildings, Fixtures and Grounds (continued).

-	A 15 Annie	(Sheet	t No. 5)
	(d) Section, Hand Car and Other Houses.		210.07
		0%	
1.	System Total, Line 9, Sheet 1, \$4,327; allocated to	0	4
	Michigan	100.00	3,009
2.	and and the state of the state		
3.	Freight	16.89	508
4.	Treight and Lassenger	82.91	2,495
5.	Passenger	.20	6
6.	Michigan Common, Line 4	100.00	
7	Divided on Mich. Matal Commun. Miles D. 11 27 4	100.00	2,495
8.	Divided on Mich. Total Gross Ton Miles, Ratio No. 1: Freight		
9.		69.59	1,736
0.	1 assenger	30.41	759
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		F00
12.	Common, Line 8		508
13.	,		1,736
	actual mitinguit i reight		2,244
14.	Michigan Passenger Recap:		18
15.	Exclusive Line 5		6
16.	Common, Line 9		759
17.		11, -	765
18.	Michigan Passenger, Line 17	100.00	765
19.	Divided on Mich. Pass. Gross Ton Miles, Ratio No. 1 a	1:	
20.	Sleepers and Diners	39.77	304
21.	Mail and Express	13.70	105
22.	Passengers and Baggage	46.53	356

No. 16, Buildings, Fixtures and Grounds (continued).

(Sheet No. 6)

	(e) Coal Sheds and Trestles.		
1.	System Total, per Annual Report	% 100.00	\$ 5,563
2.	Divided relatively with the total of charges to Michigan and Outside of Michigan in	100.00	0,000
3.	Outside Wichigan		
4.	Wishing 30,456	16.00	890
	291,083	84.00	4,673
	Michigan Total, Line 4	100.00	4,673
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in	200.00	4,010
	Accounts 73 and 82 \$286,471		
7.	Freight 198,350	69.24	3,236
8.	Passenger 88,121	30.76	1,437
1		30110	1,200
1 9.	Michigan D. S. S. & A. Passenger, Line 8	100.00	1,437
10.	Divided relatively with the total of charges to Michigan Passenger Services in Ac-	200.00	1,401
11.	Cleaners - 1 D:		
12.	Sleepers and Diners Mail and Express 12.105	40.50	582
13.	Dagger and D	13.74	197
	rassengers and Baggage 40,329	45.76	658

No. 16, Buildings, Fixtures and Grounds (continued).

(Sheet No. 7)

	(f) Water Tanks and Pump Ho	ouses.		
1.	System Total, per Annual Report		% 100.00	\$ 6,707
	Divided relatively with the total of charges to Michigan and Outside Michigan in			
		46,539		
3.	Outside Michigan	55,456	16.00	1,073
4.	Michigan 2	91,083	84.00	5,634
5.	Michigan Total, Line 4		100.00	5,634
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 73 and 82	00 471		
7.	**	86,471	00.04	0.001
8.		98,350 88,121	$69.24 \\ 30.76$	3,901 $1,733$
0.		00,121	00.10	1,100
9.	Michigan D. S. S. & A. Passenger, Line 8		100.00	1,733
10.	Divided relatively with the total of charges to Michigan Passenger Services in Ac-	22.121		
	The state of the s	88,121		
11.		35,687	40.50	702
12.		$12,\!105$	13.74	238
13.	Passengers and Baggage	40,329	45.76	793

No. 16, Buildings, Fixtures and Grounds (continued).

(Sheet No. 8)

	(g) Track Scales.		
1	System Total, Line 12, Sheet 1, \$2,504; allocated Michigan All Freight.	to	\$2,350
	(h) Fixtures.		
1.	System Total, Line 13, Sheet 1, \$554; allocated Michigan		\$
2.	Divided relatively with the total of charges to Michigan Freight and Passenger in the	100.00	554
3. 4.	Freight Passenger \$52,067 \$7,492 14,575	72.01 27.99	399 155
5. 6.	Michigan Passenger, Line 4 Divided relatively with the total of charges to Michigan Passenger Services in the	100.00	155
7.	other seven Sub-Primary Accounts \$14.575		
8.	Sleepers and Diners Mail and Express 5,381	36.92	57
9.	Passongons and Daniel	13.45	21
	7.233	49 63	77

No. 16, Buildings, Fixtures and Grounds (continued).

(Sheet No. 9)

Michigan Recap.

				—D. S	. S. & A	. Passer	nger-
	Sub-Account	Total	Freight	Total	Sleep- ers & Diners		Passen- gers & Bag- gage
		\$	\$	\$	\$	\$	\$
(a)	Shops and Storehouses	1,418	1,005	413	118	71	224
(b)	Round'es and Turn'les	28,274	19,232	9,042	3,675	1,231	4,136
(e)	Sta. and Office Bldgs.	6,709	5,524	1,185		119	1,066
(d)	Sec. Hd. Car and Other	er					
	Houses	3,009	2,244	765	304	105	356
(e)	Coal Sh's and Trestles		3,236	1,437	582	197	658
(f)	Water Tanks and Pum		,	-			
	Houses	5,634	3,901	1,733	702	238	793
(g)	Track Scales	2,350	2,350	,			
(h)	Fixtures	554	399	155	57	21	77
	TOTAL	52,621	37,891	14,730	5,438	1,982	7,310
						%	*
	Michigan Passengers an			Datie N.		100.00	7,310
	Divided on Michigan Pa	assenge	r Miles, I	Katio No	0. 10:	35.31	2,581
3.	Interstate					64.69	4,729
4.	Intrastate					04.09	4,128

No. 17, Docks and Wharves.

1	System Total, per Annual Report, \$34,364; allocat	%	\$
	to Michigan by Delf.	cu	34,364
2	The state of the s		
3 4			26,577
5.	Same and the line of the control of the later of the late		3,848
	Banco only Dock		3,939
6.	St. Ignace Slip Dock, Line 5	100.00	3,939
7.	or or or other at the at by Dell. (81;		
8.	Freight	77.54	3,054
9.	Passenger	22.46	885
10.	Michigan Freight Recap:		0.50
11.	Marquette Docks, Line 3 (b)		00 ===
12.	St. Ignace Merchandise Dock, Line 4		26,577 $3,848$
13.	St. Ignace Slip Dock, Line 8		3,054
14.	Total Michigan Freight		
15			33,479
15.	Michigan Passenger, Line 9	100.00	885
16.	Divided on basis of Passenger Cars over St. Ignac Slip Dock:	ce	
17.	Sleepers and Diners	33.09	293
18.	Mail and Express	12.93	114
19.	Passengers and Baggage	53.98	478
20.	Michigan Passengers and Baggage, Line 19	100.00	478
21.	Divided on Michigan Passenger Miles, Ratio No. 10	100.00	#10
~~.	Interstate 10. 10	35.31	169
23.	Intrastate	64.69	309

NOTE:-(a):

	Cars or	er &	Slip Dock	6
Class	Total	E	quated	Per Cent
Freight Passenger	50,782 7,354	x 2	50,782 14,708	77.54 22,46
			65,490	100.00

NOTE:—(b) Of this amount \$19,146 is for depreciation.

No. 18, Roadway Tools and Supplies.

. O to Mital way toward Danast		% 100.00	\$ 9,526
1. System Total, per Annual Report	1		
2. Divided relatively with the total of charges			
to Michigan and outside of Michigan in			
Accounts 2 to 17 inclusive (see detail	\$739,225		
page following Account No. 1)	130,599	17.67	1,683
3. Outside Michigan	608,626	82.33	7,843
4. Michigan .	,		
5. Michigan Total, Line 4		100.00	7,843
6. Divided relatively with the total of charge	S		
to Michigan Freight and Passenger 11	n		
Accounts 2 to 17 inclusive (see detail	\$608,626		
page following Account No. 1)		75.52	5,923
7. Freight	459,633 $148,993$	24.48	1,920
8. Passenger	140,995	27.10	a germete
9. Michigan Passenger, Line 8		100.00	1,920
10 Divided relatively with the total of charge	28		
to Michigan Passenger Services in A	G-		
counts 2 to 17 inclusive (see detail page	ge		
following Account No. 1)	\$148,993		720
11. Sleepers and Diners	55,878		266
12. Mail and Express	20,629		934
13. Passengers and Baggage	72,486	40.00	904
		:	Sec. 2 .
14. Michigan Passengers and Baggage, Line 1	3	100.00	934
15. Divided on Mich. Pass. miles, Ratio No. 1	0		
16. Interstate		35.31	330
17. Intrastate		64.69	604
A T . A A A A A A A A A A A A A A A A A			

No. 19, Injuries to Persons.

1	. System Total, per Annual Report, \$3,530		%	\$
	allocated to Michigan	,		2,734
2	- The care to believes.			2,102
3				25
5	Treight and Passenger			2,707
6.	. Michigan Common, Line 4		100.00	2,707
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in			-,101
	Accounts 2 to 17 inclusive (see detail			
1	page following Account No. 1)	\$608,626		
8.	Freight	459,633	75.52	2,044
9.	Passenger	148,993		663
10.	Michigan Freight Recap.:			
11.	Exclusive, Line 3			26
12.	Common, Line 8			2,044
13.	Total Michigan Freight			2,069
14.	Michigan Passenger Recap.:			
15.	Exclusive, Line 5			2
16.	Common, Line 9			663
17.	Total Michigan Passenger			665
18.	Michigan Passenger, Line 17		100.00	665
19.	Divided relatively with the total of charges to Michigan Passenger Service in Ac- counts 2 to 17 inclusive (see detail page			
	following Account No. 1)	148,993		
20.	Sleepers and Diners	55,878	37.50	249
21.	Mail and Express	20,629	13.85	92
22.	Passengers and Baggage	72,486	48.65	324
23.	Michigan Passengers and Baggage, Line 22		100.00	324
24.	Divided on Mich. Pass. Miles, Ratio No. 10			
25.	Interstate		35.31	114
26.	Intrastate		64.69	210

No. 20, Stationery and Printing.

			%	\$
1.	System Total, per Annual Report		100.00	853
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 2 to 17 inclusive (see detail page following Account No. 1)	\$739,225		
3.	Outside Michigan	130,599	17.67	151
4.	Michigan	608,626	82.33	702
5.	Michigan Total, Line 4		100.00	702
	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 2 to 17 inclusive (see detail	1		
	page following Account No. 1)	\$608,626		****
7.	Freight	459,633	75.52	530 172
8.	Passenger	148,993	24.48	172
9.	Michigan Passenger, Line 8		100.00	172
10.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 2 to 17 inclusive (see detail page following Accounts No. 1)			
11.	Sleepers and Diners	55,878	37.50	64
12.	Mail and Express	20,629	13.85	24
13.	Passengers and Baggage	72,486	48.65	84
14.	Michigan Passengers and Baggage, Line 13		100.00	81
	Divided on Mich. Pass. miles, Ratio No. 10			
16.	Interstate		35.31	30
17.	Intrastate		64.69	54

No. 21, Other Expenses

2. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 2 to 17 inclusive (see detail page following Account No. 1) \$739,225 3. Outside Michigan 4. Michigan 5. Michigan 5. Michigan Total, Line 4	\$ 167
4. Michigan 608,626 82.33	30
5. Michigan Total, Line 4	137
5. Michigan Total, Line 4	
	137
6. Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 2 to 17 inclusive (see detail	
page following Account No. 1) \$608,626 7. Freight 459 633 75 59	
8. Passenger 459,633 75.52 148,993 24.48	103
140,000 24.48	34
9. Michigan Passenger, Line 8	34
10. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 2 to 17 inclusive (see detail page following Account No. 1) \$148,993	
11. Sleepers and Diners 55,878 37,50	13
12. Mail and Express 20,629 13.85	5
13. Passengers and Baggage 72,486 48.65	16
14. Michigan Passengers and Baggage, Line 13 100.00	16
15. Divided on Mich. Pass. miles, Ratio No. 10	
16. Interstate 35.31	6
17. Intrastate 64.69	10

No. 22, Maintaining Joint Tracks, Yards and Other Facilities-Dr.

			%	\$
1.	System Total, per Annual Report, \$9,462; allocated to Michigan by Delf			8,138
2.	Allocated to Services			
3.	Freight			7,272
4.	Common Freight and Passenger			36
5.	Passenger			830
6.	Michigan Common, Line 4		100.00	36
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 2 to 17 inclusive (see detail			
	page following Account No. 1)	\$608,626		4.
8.		459,633	75.52	27
9.		148,993	24.48	. 9
10.	Michigan Freight Recap.:			- 0-0
11.				7,272
12.				27
13.	Total Michigan Freight			7,299
1.1	Michigan Passenger Recap.:			
15.				830
16.				9
17.				839
14.	Total Michigan Lawrence			
18.	. Michigan Passenger, Line 17			839
19.	. Allocated to Interstate Passengers and Bag-			00
	gage Account of Soo Bridge			23
20.				816
20.	Dalance			

No. 22, Maintaining Joint Tracks, Yards and Other Facilities—Dr. (Continued)

21.	Mich. Pass. other than Soo Bridge, Line 20	100.00	816
22.	Divided relatively with the total of charges to Michigan Passenger Services in Ac- counts 2 to 17 inclusive (see detail page following Account No. 1) \$148,993		
23,	Gloomans and D'	0==0	
24.	Mail and E	37.50	306
25.	Doggan and the tra		113
	rassengers and Baggage 72,486	48.65	397
	Michigan Passengers and Baggage, other than Soo Bridge, Line 25	100.00	397
27.	Divided on Mich. Pass. miles, Ratio No. 10		001
-0.	Interstate	35.31	140
29.	Intrastate	64.69	257
30	Mich Interestate Basses		
31.	Mich. Interstate Passengers and Baggage Recap.:		
32.	Soo Bridge, Line 19		23
	Other, Line 28		140
33.	Total Mich. Interstate Pass. and Baggage	-	163

NOTE:-The Common property of this charge is made up of the following:

Depot, Munising Junction	\$ 4.18
Crossings, Ishpeming	31.56
Total Common	\$35.74

No. 23, Maintaining Joint Tracks, Yards and Other Facilities-Cr.

1. 8	System Total, per annual Report, \$10,156;* allocated to Michigan by Delf		%	\$ 10,156*
2. 4	Allocated to Services (see following page)			3,274*
3.	Freight			4,306*
4.	Common Freight and Passenger			2,576*
5.	Passenger			*
6.	Michigan Common, Line 4		100.00	4,306*
7.	Divided relatively with the total of charges			
	to Michigan Freight and Passenger in			
	Accounts 2 to 17 inclusive (see detail	000 000		
		608,626		0.0504
8.	Freight	459,633	75.52	3,252*
9.	Passenger	148,993	24.48	1,054*
10	Michigan Freight Recap.:			
11.	Exclusive, Line 3			3,274*
12.	Common, Line 8			3,252*
13.	Total Michigan Freight			6,526*
14	Michigan Passenger Recap.:			0
15.	Exclusive, Line 5			2,576*
16.	Common, Line 9			1,054*
17.	Total Michigan Passenger			3,630*
	Michigan Passenger, Line 17		100.00	3,630*
19.	Divided relatively with the total of charges			
	to Michigan Passenger Services in Ac-			*
	counts 2 to 17 inclusive (see detail page	\$148,993		
	Tollowing Account No. 1)		37.50	1,361
20.		55,878	13.85	5034
21.	Mail and Express	20,629	48.65	1,766
22.	Passengers and Baggage	72,486	40.00	
09	Michigan Passengers and Baggage, Line 22		100.00	1,766
0.4	Divided on Mich. Pass. miles, Ratio No. 10			
			35.31	624
25. 26.			64.69	1,142

^{*}NOTE:-Typewritten in red

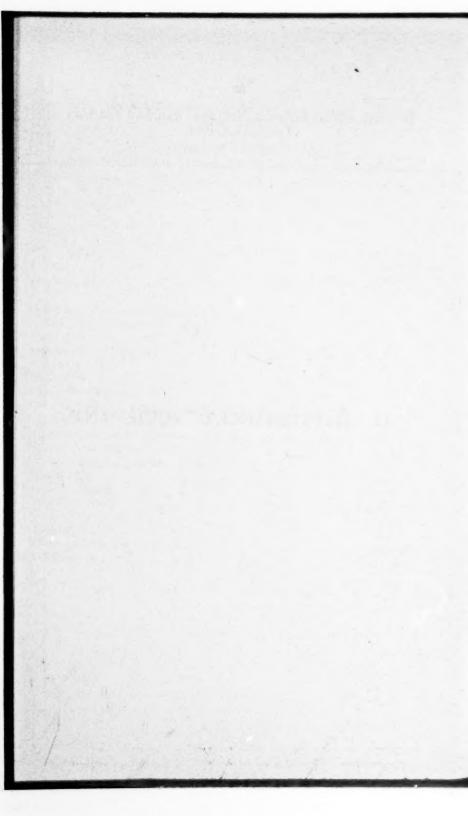
Details of Account No. 23.

Maintining Joint Tracks, Yards and Other Facilities—Cr.

	Total	Freight	Com- mon	Passen- ger
N	\$	\$	\$	8
Negaunee Passenger Station	51.05			51.05
C. & N. W. Passenger Trains to Calu	-			02.00
met and Marquette	2,525.33			2,525.33
Various Mine Tracks	2,821.09	2,821.09		-,
Sidnaw Tracks	45.61	45.61		
Hocking Dock	3.75	3.75		
Prison Tracks	187.01	187.01		
Soo and Other Freight Transfers	173.01	173.01		
Soo Scales	43.30	43.30		
Negaunee C. & N. W. Pass. Trains	360.00		360.00	
Depots: Keweenaw Bay, Sidnaw, etc.	56.25		56.25	
Mineral Range Freights, Pilgrim to				
Houghton	303.82		303.82	
Sault St. Marie—				
Outside Union Depot	3,260.12		3,260.12	
Power Canal Bridge	229.48		229.48	
Roundhouses	55.07		55.07	
Coal and Water Plants	19.64		19.64	
Culverts	21.77		21.77	
TOTALS	10 156 20	9 979 77	1 200 15	0 == 00

10,156.30 3,273.77 4,306.15 2,576.38

II. MAINTENANCE OF EQUIPMENT



II. MAINTENANCE OF EQUIPMENT. No. 24, Superintendence.

1.	System Total, per Annual Report		% 100.00	\$ 12,662
	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 25, 31, 34, 43 and Sleeper and		100.00	12,002
	Diner Repairs (see detail page following)	\$ 316,710		
3.	Outside Michigan	51,146	16.15	9 045
4.	Michigan	265,564	83.85	2,045 $10,617$
5.	Michigan Total, Line 4		100.00	10,617
6.	Divided relatively with the total of charges to Michigan Freight and Passenger (M R. and D. S. S. & A.) in Accounts 25, 31 34, 43 and Sleeper and Diner Repairs (see detail page following)	,		
7.	Freight	186,047	70.06	7.438
8.	Passenger—M. R.	3,119	1.17	124
9.	Passenger—D. S. S. & A.	76,398	28.77	3,055
10.	Michigan D. S. S. & A. Passenger, Line 9		100.00	3,055
11.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 25, 31, 34, 43 and Sleeper and Diner Repairs (see detail page following)	i		
12.	Sleepers and Diners	21,777	28.51	871
13.	Mail and Express	13,158	17.22	526
14.	Passengers and Baggage	41,463	54.27	1,658
15.	Michigan Passengers and Baggage, Line 14		100.00	1,658
16.	Divided on Mich. Pass. miles, Ratio No. 10			
17.	Interstate		35.31	585
18.	Intrastate		64.69	1,073

Details for Dividing Accounts Nos. 16 a, 24, 46, 48, 49 and 50.

MICHIGAN

Pas- sen- gers & Bag'ge	\$ 15,503 24,922	1,038	41,463
Mail & Ex- press	4,646 8,215	297	13,158
Sleep- M ers & & l etal Diners pr	\$ 13,658	804 4,188 3,127	21,777
Total	\$ 33,807 33,137	2,139 4,188 3,127	76,398
Mineral Range Passen- ger	\$ 1,173 1,946		3,119
Freight	\$ 60,658	118,672 6,717 0)	186,047
Total	\$ 95,638 35,083	118,672 8,856 4,188(4 3,127(1	265,564
Outside Michi- gan	\$ 18,120 6,772	22,336 1,928 1,267 723	51,146
System	\$ 113,758 41,855	141,008 10,784 5,455 3,850	316,710
Account No.	25.25	34 43 Sleeper Rep'rs Diner Repairs	TOTAL

NOTES:—(a) Michigan portion arrived at on basis of Delf's assignment of total Sleeper Expenses to Michigan (76.78%).

(b) Michigan portion arrived at on basis of Dell's assignment of total Diner Expenses to Michigan (81.22%).

No. 25, Steam Locomotives-Repairs.

	~		%	\$
	System Total, per Annual Report			113,758
2.	Divided to Services (Hillman data)			
3.	Mineral Range Passenger (all Michiga	in)		1,173
4.	Regular Freight	1		63,847
5.	Mixed (all Michigan)			496
6.	Special			84
7.	Yard Switching (all Michigan)			8,055
8.	Passenger Train Switching (all Michi	igan)		94
9.	Regular Passenger			40,009
10.	System Regular Freight, Line 4		100.00	63,847
11.	Divided relatively with the Total Mileage of Regular Freight Train Locomotives in and outside of Michigan	,191,526	-	
12.			17.00	44 400
13.	Outside Michigan Michigan	213,119 978,407	17.89 82.11	-,-
		310,401	02.11	52,425
	Michigan Mixed, Line 5		100.00	496
15.	Divided relatively with the Average Number of Freight and Passenger Cars in Mixed Trains in 1915-1916:			
16.	Freight		82.33	408
17.	Passenger		17.67	88
18.	System Special, Line 6		100.00	84
19.	Divided relatively with the Total Mileage of Special Train Locomotives in and out-			
••	side of Michigan	1,681		
20.	Outside Michigan	322	19.15	16
21.	Michigan	1,359	80.85	68
22.	Michigan Special, Line 21		100.00	. 68
23.	Divided relatively with the Michigan Mileage of Special Train Locomotives in			
	Mixed and Passenger Services	1,359		
24.	Mixed	638	46.94	32
25.	Passenger	721	53.06	36

No. 25, Steam Locomotives-Repairs-(Continued).

26.	Michigan Special Mixed, Line 24		% 100.00	\$ 32
27.	Divided relatively with the Average Number of Freight and Passenger Cars in Mixed Trains in 1915-1916:			
28.	Freight		82.33	26
29.	Passenger		17.67	6
	Michigan Special Passenger Recap.:			
31.	Exclusive, Line 25			36
32.	Mixed, Line 29			6
33.	Total Michigan Special Passenger			42
34.	Michigan Yard Switching, Line 7		100.00	8,055
35.	Divided on Michigan Total Yard Switching miles, Ratio No. 13 a			
36.	Freight		96.82	7,799
37.	Passenger		3.18	256
38.	System Regular Passenger, Line 9		100.00	40,009
39,	Divided relatively with the Revenue Mileage of Regular D. S. S. & A. Passenger Train Locomotives in and outside of	0.00 700		
4.0	Michigan	963,708	40.00	0.000
40.	o menter and a second a second and a second	160,971	16.70	6,682
41.	Michigan	802,737	83.30	33,327
42.	Michigan Passenger Switching Recap.:			
43.	Train, Line 8			94
44.	Yard, Line 37			256
45.	Total Michigan Passenger Switchi	ng		350
46.	Michigan Revenue Passenger Recap.:			
47.				88
48.				42
49.	Regular, Line 41			33,327
50.	Total Michigan Revenue Passenger	•		33,457

No. 25, Steam Locomotives-Repairs-(Continued).

		%	\$
	Michigan Passenger Switching, Line 45	100.00	350
52. 1	Divided on Michigan Total Passenger Switching Miles Ratio No. 13 c:	,	
53.	Sleepers and Diners	39.56	138
54.	Mail and Express	7.47	26
55.	Passengers and Baggage	52.97	186
56.	Michigan Revenue Passenger, Line 50	100.00	33,457
	Divided on Mich. Pass. Gross Ton Miles, Ratio No. 1 b	:	
58.	Sleepers and Diners	40.41	13,520
59.	Mail and Express	13.81	4,620
60.	Passengers and Baggage	45.78	15,317
61.	Michigan Freight Recap.:		
62.	Regular, Line 13		52,425
63.	Mixed, Line 16		408
64.	Special, Line 28		26
35.	Yard Switching, Line 36		7,799
66.	Total Michigan Freight		60,658
67.	Michigan Passenger Recap.:		0.00
68.	Switching, Line 45		350
69.	Revenue, Line 50		33,457
70.	Total Michigan Passenger		33,807
	Michigan Sleepers and Diners Recap.:		190
72.	Switching, Line 53		138
73.	Revenue, Line 58		13,520
74.	Total Michigan Sleepers and Diners		13,658
	Michigan Mail and Express Recap.:		00
76.	Switching, Line 54		26
77.	Revenue, Line 59		4,620
78.	Total Michigan Mail and Express		4,646
79.	Michigan Passengers and Baggage Recap.:		400
80.	Switching, Line 55		186
81.	Revenue, Line 60		15,317
82.	Total Michigan Passengers and Baggage		15,503
83.	Michigan Passengers and Baggage, Line 82	100.00	15,503
84.	Divided on Michigan Passenger Miles, Ratio No. 10:		
85.	Interstate	35.31	5,474
86.	Intrastate	64.69	10,029

No. 26, Steam Locomotives-Renewals.

1.	System Total, per Annual Report, \$206;* al	%	\$
	to Michigan	located	151
2.	Allocated to Services:	-	
3.			242
4.	0		10
5.			101
	Michigan Yard Switching, Line 5	100.00	101
	Divided on Michigan Total Yard Switching Ratio No. 13 a:	Miles,	
8.		96.82	98
9.	Passenger	3.18	3
	Michigan Freight Recap.:		
11.	are guille, and o		2424
12.	Yard Switching, Line 8		98
13.	Total Michigan Freight		144*
14.	Michigan Passenger Recap.:		
15.	and a		10
16.	Yard Switching, Line 9		3
17.	Total Michigan Passenger		7*
	Michigan Passenger, Line 17	100.00	7*
19.	Divided on Michigan Passenger Yard Switchin Ratio No. 13 b:	g Miles,	
20.	Sleepers and Diners	51.01	. 4*
21.	Mail and Express	4.80	0*
22.	Passengers and Baggage	44.19	3*
	Michigan Passengers and Baggage, Line 22	100.00	3*
24.	Divided on Michigan Passenger Miles, Ratio No.	0. 10:	
25.	Interstate	35.31	. 1*
26.	Intrastate	64.69	2*

^{*}NOTE:-Typewritten in red.

No. 27, Steam Locomotives-Depreciation.

1	System Total new Annual Percent		%	\$ 24,560
	System Total, per Annual Report			24,000
	Divided to Services (Hillman data):			421
3.	Mineral Range Passenger (all M	nenigan)		14,132
4.	Regular Freight Mixed (all Michigan)			129
6.				32
7.	Special Yard Switching (all Michigan)			2,908
8.	Passenger Train Switching (all	Michigan)		14
9.	Regular Passenger	michigan)		6,924
	200			
10.	System Regular, Freight, Line 4		100.00	14,132
11.	Divided relatively with the total Mile	eage		
	of Regular Freight Train Locomot	ives		
	in and outside of Michigan	1,191,526		
12.	Outside Michigan	213,119	17.89	2,528
13	Michigan	978,407	82.11	11,604
14.	Michigan Mixed, Line 5		100.00	129
15.	Divided relatively with the average nu and Passenger Cars in Mixed Train			
16.	Freight		82.33	106
17.	Passenger		17.67	23
18.	System Special, Line 6	,	100.00	32
19.	Divided relatively with the Total Mi Special Train Locomotives in and	outside		
	of Michigan	1,681		
20.	Outside Michigan	322	19.15	6
21.	Michigan	1,359	80.85	26
22.	Michigan Special, Line 21		100.00	26
23.	Divided relatively with the Michigan of Special Train Locomotives in M			
	Passenger Services	1,359		
24.	Mixed	638	46.94	12
25.	Passenger	721	53.06	14

No. 27, Steam Locomotive-Depreciation-(Continued).

96	Michigan Special Mixed Line 04	%	\$
	Michigan Special Mixed, Line 24	100.00	12
-1.	Divided relatively with the average number of Frei and Passenger Cars in Mixed Trains in 1915-191	ght	
28.	Freight	82.33	10
29.		17.67	2
30.	Michigan Special Passenger Recap.:		
31.	Exclusive, Line 25		14
32.	Mixed, Line 29		2
33.	Total Michigan Special Passenger		16
34.	Michigan Yard Switching, Line 7	100.00	2,908
	Divided on Michigan Total Yard Switching Miles Ratio No. 13 a:		
36.	Freight	96.82	2,816
37.	Passenger	3.18	92
38.	System Regular Passenger, Line 9	100.00	6,924
39.	Divided relatively with the Revenue Mileage of Regular D. S. S. & A. Passenger Train Locomotives in and outside of Michigan 963,700		
40.	Outside Michigan 160,97		1,156
41.	Michigan 802,73		5,768
42.	Michigan Passenger Switching Recap.:		
43.	Train, Line 8		14
44.	Yard, Line 37		92
45.	Total Michigan Passenger Switching		106
46.	Michigan Revenue Passenger Recap.:		
47.	Mixed, Line 17		23
48.	Special, Line 33		16
49.	Regular, Line 41		5,768
50.	Total Michigan Revenue Passenger		5,807
	Michigan Passenger Switching, Line 45	100.00	106
T	Divided on Michigan Total Passenger Switching Mil Ratio No. 13 c:	es,	
53.	Sleepers and Diners	39.56	42
54.	Mail and Express	7.47	8
55.	Passengers and Baggage	52.97	56

No. 27, Steam Locomotives-Depreciation-(Continued).

56.	Michigan Revenue Passenger, Line 50	% 100.00	\$ 5,807
	Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1 b:		
58.	Sleepers and Diners	40.41	2,347
59.	Mail and Express	13.81	802
60.	Passengers and Baggage	45.78	2,658
61.	Michigan Freight Recap.:		
62.	Regular, Line 13		11,604
63.			106
64.			10
65.	Yard Switching, Line 36		2,816
66.	Total Michigan Freight		14,536
67.	Michigan Passenger Recap.:		
68.	61		106
69.	Revenue, Line 50		5,807
70.	Total Michigan Passenger		5,913
71.	Michigan Sleepers and Diners Recap.:		,
72.	Switching, Line 53		42
73.	Revenue, Line 58		2,347
74.	Total Michigan Sleepers and Diners		2,389
75.	Michigan Mail and Express Recap.:		-
76.	Switching, Line 54		8
77.	Revenue, Line 59		802
78.	Total Michigan Mail and Express		810
79.	Michigan Passengers and Baggage Recap.:		~ ~
80.	Switching, Line 55		56
81.	Revenue, Line 60		2,658
82.	Total Michigan Passengers and Baggage		2,714
83.	Michigan Passengers and Baggage, Line 82	100.00	2,714
	Divided on Michigan Passenger Miles, Ratio No. 10:		
85.	Interstate	35.31	958
86.	Intrastate	64.69	1,756

No. 31, Passenger Train Cars—Repairs. No. 33, Passenger Train Cars—Depreciation.

1.	System Total, per An. Rep. (all Pass.)	% 100.00	No. 31 \$ 41,855	No. 33 \$ 7,199
2.	Divided on Total D. S. S. & A. Passenger Car Miles, Ratio No. 3 c:			
3.	Ontails Mississes			
-	Outside Michigan	16.18	6,772	1,165
4.	Michigan—Mineral Range	4.65	1,946	335
5.	Michigan-D. S. S. & A.	79.17	33,137	5,699
6.	Michigan D. S. S. & A. Passenger, Line 5	100.00	33,137	5,699
	Divided on Michigan D. S. S. & A. Passenge Car Miles, Ratio No. 3 d:	er		
8.		24.79	8.215	1,413
9.		75.21	24,922	4,286
10.	Michigan Passengers and Baggage, Line 9	100.00	24,922	4,286
	Divided on Mich. Pass. Miles, Ratio No. 10:	100.00	-1,022	1,200
12.	Interstate	07.04	0.000	4 840
		35.31	8,800	1,513
13.	Intrastate	64.69	16,122	2,773

No. 34, Freight Train Cars—Repairs. No. 35, Freight Train Cars—Renewals. No. 36, Freight Train Cars—Depreciation.

1.	System Totals, per Annual Report	No. 34 \$ 141,008	No. 35 \$ 698	No. 36 \$ 65,205
2.	Assigned to Michigan by Delf. All Freight.	118,672	588	54,876

No. 43, Work Equipment—Repairs. No. 45, Work Equipment—Depreciation.

			%	No. 43	No. 45
1.	System Total, per Annual Report		100.00	10,784	3,469
	Divided relatively with the total of charges to Michigan and out- side of Michigan in Accounts 2 to 14 inclusive and 17 (see detail			20,102	5,200
3.		121,060	17.88	1,928	620
4.		556,005	82.12	8,856	2,849
5.	Michigan Total, Line 4	*	100.00	8,856	2,849
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 2 to 14 inclusive and 17 (see detail page following)	\$556,005			
7.	Freight	421,742	75.85	6,717	2,161
8.	Passenger	134,263	24.15	2,139	688
9.	Michigan Passenger, Line 8		100.00	2,139	688
10.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 2 to 14 in- clusive, and 17 (see detail page following)	134,263			
11.	Sleepers and Diners	50,440	37.57	804	258
12.	Mail and Express	18,647	13.89	297	96
13.	Passengers and Baggage	65,176	48.54	1,038	334
14.	Michigan Passengers and Baggage,	Line 13	100.00	1,038	334
19.	Divided on Michigan Passenger Ratio No. 10:	Miles,			
16.	Interstate		35.31	367	118
17.	Intrastate		24.63	671	216

Details for Dividing Accounts Nos. 43 and 45.

				M	ICHI	GAN		
				4.5		-1	Passeng	er—
Acet.	System Total	Outside Mich- igan	Total	Freight	Total	Sleeper & Diners	Mail s & Ex- press	Pas- sen- gers & Bag- gage
	*	*	. \$	\$	\$	*	\$. \$
2.	20,376	178	20,198	15,066	5,132	2,041	703	2,388
3.	117,364	25,744	91,620	68,337	23,283	9,260	-3,190	10,833
4.	50,034	1,766	48,268	36,001	12,267	4,878	1,681	5,708
5.	30,509	3,377	27,132	20,237	6,895	2,742	945	3,208
6	332,089	55,736	276,353	208,052	68,301	26,087	9,453	32,761
7.	20,071	1,621	18,450	14,959	3,491	1,025	511	1,955
9.	76,702	30,816	45,886	34,636	11,250	3,304	1,646	6,300
10.	74		74	74				
11.	9,795	1,037	8,758	6,881	1,877	551	275	1,051
12.	1,051	30	1,021	802	219	64	32	123
13.	442	262	180	171	9	3	1	
14.	3,340	493	2,847	2,193	654	192	96	366
17. (a)	15,218		15,218	14,333	885	293	114	478
TOTAL	677,065	121,060	556,005	421,742	134,263	50,440	18,647	65,170

NOTE:-(a) Excludes \$19,146 of Depreciation on Marquette Docks.

No. 46, Shop Machinery and Tools.

1.	System Total, per Annual Report	% 100.00	\$ 7,071
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 25, 31, 34, 43 and Sleeper and Diner Repairs (see detail page following		
	Account No. 24) \$316,71	-	
3.	Outside Michigan 51,14		1,142
4.	Michigan 265,56	4 83.85	5,929
5.	Michigan Total, Line 4	100.00	5,929
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 25, 31, 34, 43 and Sleeper and Diner Repairs (see detail page following Account No. 24) \$262,44	5	
7.	Freight 186,04	70.89	4,203
8.	Passenger 76,39	8 29.11	1,726
9.	Michigan Passenger, Line 8	100.00	1,726
0.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 25, 31, 34, 43 and Sleeper and Diner Repairs (see detail page following Account No. 24) \$ 76,398		
1.	Sleepers and Diners 21,77	28.51	492
2.	Mail and Express 13,156	3 17.22	297
3.	Passengers and Baggage 41,463	54.27	937
4.	Michigan Passengers and Baggage, Line 13	100.00	937
5.	Divided on Michigan Passenger Miles, Ratio No. 10		
6.	Interstate	35.31	331
7.	Intrastate	64.69	606

No. 48, Injuries to Persons.

		%	8
1	System Total, per Annual Report, \$966; allocated		T
	Michigan		881
2.	Allocated to Services:		
3.	Freight		304
4.	Common Freight and Passenger		577
5.	Michigan Common, Line 4	100.00	577
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 25, 31, 34, 43 and Sleeper and Diner Repairs (see detail page following Account No. 24 \$262,445		
7.	Freight 186,047		409
8.			168
8.	Passenger 76,398	23.11	108
	Michigan Freight Recap.:		
10.	Exclusive, Line 3		304
11.	Common, Line 7		409
12.	Total Michigan Freight		713
13.	Michigan Passenger, Line 8	100.00	168
14.	Divided relatively with the total of charges to Michigan Passenger Service in Ac- counts 25, 31, 34, 43 and Sleeper and Diner Repairs (see detail page following Account No. 24 \$ 76,398	3	
15.	Sleepers and Diners 21,777	28.51	48
16.	Mail and Express 13,158		29
17.	Passengers and Baggage 41,46:		91
18.	Michiagn Passengers and Baggage, Line 17	100.00	91
	Divided on Michigan Passenger Miles, Ratio No. 1	0:	
20.	Interstate	35.31	32
21.	Intrastate	64.69	59

No. 49, Stationery and Printing.

1.	System Total, per Annual Report		% 100.00	\$ 1,303
	Divided relatively with the total of charges		100.00	1,000
	to Michigan and outside of Michigan in			
	Accounts 25, 31, 34, 43 and Sleeper and			
	Diner Repairs (see detail page following			
		316,710		
3.	Outside Michigan	51,146	16.15	210
4.	Michigan	265,564	83.85	1,093
5.	Michigan Total, Line 4		100.00	1,093
6.	Divided relatively with the total of charges			
	to Michigan Freight and Passenger in Ac-			
	counts 25, 31, 34, 43 and Sleeper and			
	Diner Repairs (see detail page following			
	Account No. 24)	262,445		
7.	Freight	186,047	70.89	775
8.	Passenger	76,398	29.11	318
9.	Michigan Passenger, Line 8		100.00	318
10.	Divided relatively with the total of charges			
	to Michigan Passenger Services in Accounts 25, 31, 34, 43 and Sleeper and			
	Diner Repairs (see detail page following			
		\$ 76,398		
11.	Sleepers and Diners	21,777	28.51	91
12.	Mail and Express	13,158	17.22	55
13.	Passengers and Baggage	41,463	54.27	172
14.	Michigan Passengers and Baggage, Line 13		100.00	172
15.	Divided on Michigan Passenger miles, Ratio	No. 10:		
16.			35.31	61
17.	Intrastate	•	64.69	111

No. 50, Other Expenses.

	Goden Matalana Assaul Danie		%	\$
	System Total, per Annual Report		100.00	25
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 25, 31, 34, 43 and Sleeper and Diner Repairs (see detail page following Account No. 24)	316,710		
3.		51,146	16.15	4
4.		265,564	83.85	21
5.	Michigan Total, Line 4		100.00	21
6.	Divided relatively with the total of charges			
	to Michigan Freight and Passenger in Accounts 25, 31, 34, 43 and Sleeper and Diner Repairs (see detail page following			
	Account No. 24)	262,445		
7.	Freight	186,047	70.89	15
8.		76,398	29.11	6
9.	Michigan Passenger, Line 8		100.00	6
10.	Divided relatively with the total of charges to Michigan Passenger Services in Ac- counts 25, 31, 34, 43 and Sleeper and Diner Repairs (see detail page following			
	Account No. 24)	76,398		
11.	Sleepers and Diners	21,777	28.51	2
12.	Mail and Express	13,158	17.22	. 1
13.	Passengers and Baggage	41,463	54.27	3
14.	Michigan Passengers and Baggage, Line 13		100.00	3
15.	Divided on Michigan Passenger Miles, Ratio	No. 10:		
16.	Interstate		35.31	1
17.	Intrastate		64.69	2

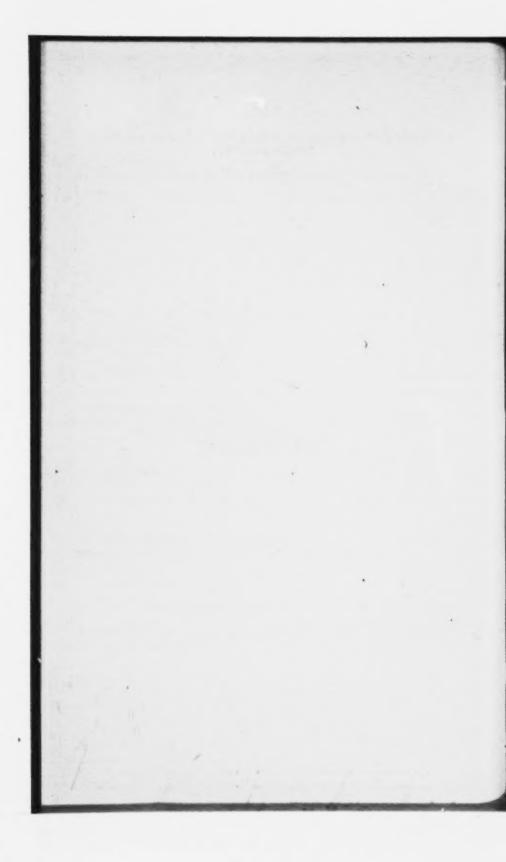
No. 51, Maintaining Joint Equipment at Terminals-Dr.

System Total per Annual Report, \$803; allocated to Michigan by Delf. Allocated to Services by Delf: Freight	% -	35
Allocated to Services by Delf:	-	35
	_	
A I CIRILO		19
Passenger		16

Michigan Passenger, Line 4	100.00	16
igan Passenger Services in Account No.		
	9	
	_	6
		2
	8 48.53	8
Mishigan Passangan and Passana Time 0	100.00	0
	-	8
		3
Intrastate	64.69	5
	fichigan Passenger, Line 4 Divided relatively with the charges to Michigan Passenger Services in Account No. 43 Sleepers and Diners Mail and Express Passengers and Baggage 1,03 Michigan Passengers and Baggage, Line 9	dichigan Passenger, Line 4 Divided relatively with the charges to Michigan Passenger Services in Account No. 43 Sleepers and Diners Mail and Express Passengers and Baggage 1,038 48.53 Michigan Passengers and Baggage, Line 9 Divided on Michigan Passenger miles, Ratio No. 10: Interstate 100.00 100.00 100.00 35.31

NOTE:—The Michigan portion of this charge is for Work Equipment at Sault Ste. Marie.

III. TRAFFIC



III. TRAFFIC.

No. 53, Superintendence.

		%	\$
1.	System Total per Annual Report.		31,901
2.	Allocated Services by Delf:		
3.	Freight		17,629
4.	Passenger (all Passengers and Baggage)		14,272
5.	System Freight, Line 3	100.00	17,629
	Divided System Revenue Freight Train Miles, Ratio No. 11 a:		
7.	Outside Michigan	17.27	3,045
8.	Michigan	82.73	14,584
9.	System Passengers and Baggage, Line 4	100.00	14,272
10.	Divided on System Revenue Passenger Train miles, Ratio No. 11 b.:		
11.		16.92	2,415
12.		83.08	11,857
13.	Michigan Passengers and Baggage, Line 12	100,00	11,857
14	Divided on Michigan Passenger miles, Ratio No. 10:		
15.		35.31	4,187
16.		64.69	7,670

No. 54, Outside Agencies.

		%	\$
1.	System Total, per Annual Report		44,617
2.	Allocated to Services by Delf:		
3.	Freight		16,749
4.	Passenger (all Passengers and Baggage)		27,868
5.	System Freight, Line 3	100.00	16,749
6.	Divided on System Revenue Freight Train Miles, Ratio No. 11 a.:		
7.	Outside Michigan	17.27	2,893
8.	Michigan	82.73	13,856
9.	System Passengers and Baggage, Line 4	100.00	27,868
	Divided on System Revenue Passenger Train Miles. Ratio No. 11 b.:		
11.		16.92	4,715
12.		83.08	23,153
13.	Michigan Passengers and Baggage, Line 12	100.00	23,153
	Divided, by agreement, on the basis of the allocations and assignments of the years		
	1910, 1911, 1912 and 1913 \$134,057		
15.	Interstate 123,373	92.03	21,308
16.	Intrastate 10,684	7.97	1,845

No. 55, Advertising.

System Total per Annual Report		%	\$ 5,046
		-	
			8
Passenger (all Passengers and Baggage)			5,038
System Freight, Line 3	1	100.00	8
Divided on System Revenue Freight Train mile Ratio No. 11 a:	es,		
Outside Michigan		17.27	1
		82.73	7
System Passengers and Baggage, Line 4		100.00	5,038
	iles,		
		16.92	852
		83.08	4,186
Michigan Passengers and Baggage, Line 12		100.00	4,186
Divided, by agreement, on the basis of the	_		
	8,909		
Interstate 1	3,057	69.06	2,891
	5,852	30.94	1,295
	System Freight, Line 3 Divided on System Revenue Freight Train mile Ratio No. 11 a: Outside Michigan Michigan System Passengers and Baggage, Line 4 Divided on System Revenue Passenger Train management Ratio No. 11 b.: Outside Michigan Michigan Michigan Passengers and Baggage, Line 12 Divided, by agreement, on the basis of the allocations and assignments of the years 1910, 1911, 1912 and 1913 Interstate	Allocated to Services by Delf: Freight Passenger (all Passengers and Baggage) System Freight, Line 3 Divided on System Revenue Freight Train miles, Ratio No. 11 a: Outside Michigan Michigan System Passengers and Baggage, Line 4 Divided on System Revenue Passenger Train miles, Ratio No. 11 b.: Outside Michigan Michigan Michigan Michigan Passengers and Baggage, Line 12 Divided, by agreement, on the basis of the allocations and assignments of the years 1910, 1911, 1912 and 1913 Interstate \$18,909 13,057	Allocated to Services by Delf:

No. 56, Traffic Associations.

 System Total per Annual Report, \$297; allocated to Michigan by Delf.

All Freight.

No. 57, Fast Freight Lines.

 System Total Per Annual Report, \$660; allocated to Michigan by Delf.

All Freight.

¥ 546

245

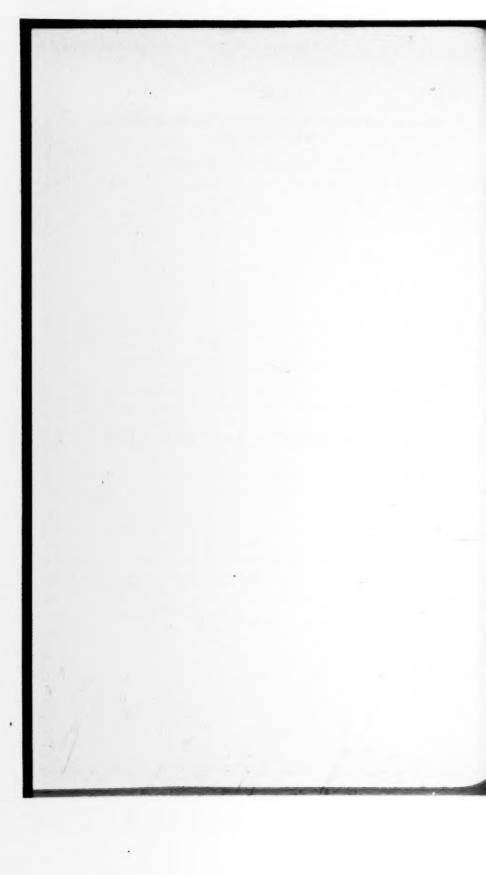
No. 58, Industrial and Immigration Bureaus.

1.	System Total per Annual Report		% 100.00	\$ 11,056
2.	Divided on basis of Delf's System, Frt. and Pass. Rev.	d \$3,313,552		
3.	Freight	2,091,597	63.12	6,979
4.	Passenger (All Pas. and Baggage)	1,221,955	36.88	4,077
5.	System Freight, Line 3	*	100.00	6,979
6.	Divided on basis of Delf's System Freight			
	Revenue	\$2,091,597		
7.	Outside Michigan	273,536	13.08	913
8.	Michigan	1,818,061	86.92	6,066
9.	System Passengers and Baggage, Line 4		100.00	4,077
10.	Divided on basis of Delf's System Passe	en-		
	ger Revenue	\$ 1,221,955		
11.		167,941	13.74	560
12.		1,054,014	86.26	3,517
13.	Michigan Passengers and Baggage, Line	12	100.00	3,517
	Divided on Michiagn Passenger miles,			
	Ratio No. 10:		35.31	1,242
15.			64.69	2,275
16.	Intrastate		04.09	2,210

No. 59, Stationery and Printing.

		%	
	System Total per Annual Report		12,130
2.	Allocated to Services by Delf:		
3.	Freight 4		7,915
4.	Passenger (all Passengers and Baggage)		4,215
5.	System Freight, Line 3	100.00	7,915
6.	Divided on System Revenue Freight Train		
	Miles, Ratio No. 11 a:		
7.	Outside Michigan	17.27	1,367
8.	Michigan	82.73	6,548
9.	System Passengers and Baggage, Line 4	100.00	4,215
10.	Divided on System Revenue Passenger Train Miles,		
	Ratio No. 11 b:		
11.		16.92	713
12.	Michigan	83.08	3,502
13.	Michigan Passengers and Baggage, Line 12	100.00	3,502
	Divided on Michigan Passenger miles, Ratio No. 10:		150
15.	Interstate	35.31	1,237
16.	Intrastate	64.69	2,265
			-,

IV. TRANSPORTATION—RAIL LINE



IV. TRANSPORTATION.

No. 61, Superintendence.

		%	\$
1.	System Total, per Annual Report	_	21,998
	Assigned to Services:		
3.	Freight (85% of Car Accountant's pay roll)		4,029
4.	Passenger (15% of Car Accountant's pay roll)		711
5.	Common Freight and Passenger (all other than	1	17.000
	Car Accountant's pay roll)		17,258
6.	System Freight, Line 3	100.00	4,029
7.	Divided relatively with the total mileage of Freight train cars in and outside of Michigan. (Delf's Ex.):		
8.	Outside Michigan	15.68	632
9.	Michigan	84.32	3,397
10.	System Passenger, Line 4	100.00	711
11.	Divided relatively with the total mileage of Passenger train cars in and outside of Mich. (Delf's Ex.	:	
12.	Outside Michigan	15.38	109
13.		84.62	602
14.	Michigan Passenger, Line 13	100.00	602
15.	Divided on Michigan Total Passenger train car miles Ratio No. 3:	,	
16.		29.37	177
17.		14.63	88
18.		56.00	337
19.	System Common, Line 5	100.00	17,258
	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 62 to 105 inclusive, except 94		
	and 97 (see detail page following) \$1,259,985		
21.	200 070	15.90	2,744
22.	Michigan 1,059,632	84.10	14,514

No. 61, Superintendence. (Continued)

00	Wisking Common Item 00	%	. \$
	Michigan Common, Line 22	100.00	14,514
24.	Divided relatively with the Total of charges		
	to Michigan Freight and Passenger (MR		
	and DSS&A) in Accounts 62 to 91 inclu-		
	sive, 99 and 100 (see detail page follow-		
	ing): \$1,035,736		
25.	Freight 737,760	71.23	10,338
26.	Passenger—M. R. 12,473	1.20	174
27.	Passenger—D. S. S. & A. 285,503	27.57	4,002
28.	Michigan D. S. S. & A. Passenger, Line 27	100.00	4,002
29.	Divided relatively with the total of charges		
	to Michigan Passenger Services in Ac-		
	counts 62 to 91 inclusive, 99 and 100		
	(see detail page following) \$ 285,503		
30.	Sleepers and Diners 90,566	31.72	1,269
31.	Mail and Express 35,324	12.37	495
32.	Passengers and Baggage 159,613	55.91	2,238
33.	Michigan Freight Recap:		
34.	Car Accountant's Pay Roll, Line 9		3,397
35.	Other, Line 25		10,338
36.	Total Michigan Freight		13,735
37.	Michigan Passenger Recap:		
38.	Car Accountant's Pay Roll, Line 13		602
39.	Other, Line 27		4,002
40.	Total Michigan Passenger	_	4,604
41.	Michigan Sleepers and Diners Recap:		
42.	Car Accountant's Pay Roll, Line 16		177
43.	Other, Line 30		1,269
44.			1,446
45	Michigan Mail and Express Recap:		
46.	Car Accountant's Pay Roll, Line 17		88
47.	Other, Line 31		495
48.	Total Michigan Mail and Express		583
20.	Total micuigan man and lyxpress		000

No. 61, Superintendence. (Continued)

49.	Michigan Passengers and Baggage Recap:		
50.	Car Accountant's Pay Roll, Line 18		337
51.	Other, Line 32		2,238
52.	Total Michigan Passengers and Baggage		2,575
53.	Michigan Passengers and Baggage, Line 52	100.00	2,575
54.	Divided on Michigan Passenger miles, Ratio No. 10:		
55.	Interstate	35.31	909
56.	Intrastate	64.69	1,666

Details for Dividing Accounts Nos. 61, 93, 94, 97, 98, 101, 102, 103, 104 and 105.

MICHIGAN

						D. 6	S. S. & A.	. Passenger	ger
Account No.	System Total	Outside Michi- gan	Total	Freight	Mineral Range Passen- ger	Total	Sleep- ers & Diners	Mail & Ex- press	Pas sen- gers & Bag'ge
	06-	66-	96-	66-	or-	60-	60-	04-	os:
62	16,585	2,448	14,137	10,887		3,250	955	475	1,820
83	166,606	19,231	147,375	127,019		20,356		2,036	18,320
19	1,793	310	1,483	1,483					
65	21,704		21,704	21,704					
99	12,272	1,416	10,856	9,357		1,499			1.499
67	4,659		4,659	4,511		148	92	ţ-	65
89	47,655		47,655	46,140		1,515	773	73	699
69	4,052		4,052	3,923		129	99	9	57
70	1,312		1,312	1,270		4.2	21	67	19
71	27,328		27,328	26,459		698	443	42	384
51	14,310		14,310	13,902		408	208	20	180
73	22,745		22,745	22,022		723	369	35	319
74	1,520		1,520	1,472		48	25	C3	21
75	280		280	271		G	10	0	4
. 92	425		425	411		14	10	1	9
2.2	42,671	24,076	18,595	12,103		6,492	2,623	268	2,972
28	14,341*		14,341*	12,355.		1,989*	*108	275*	910*

DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY. Fiscal Year 1914.

Details for Dividing Accounts Nos. 61, 93, 94, 97, 98, 101, 102, 103, 104 and 105—(Continued).

00000	8,193	40,010	2,319	535	545	41,604	14,119	1	1335		346	159,613								
1,000	2,471	12,070	200	161	165	4,600	3,846		61			35,324								
20,200	7,232	35,318	2,048	472	482	9,218	7,707		122			90,566								
011,10	17,896	87,398	5.067	1,168	1,192	55,422	25,672	1	415		346	285,503								
3,033		4.612	267	62	73	3,025	1,401					12,473								
89,040	25,021	176,328	10,223	2,357	3,413	119,299	6,927	23	7,507	7,040		737,760								
												,035,736								
30,521	8.890	55,456	3.216	741	926	36.292	6.664	1,253	440	1,473	321	193,7241	1,055	151	2,002	89	2,941	1,827	1,418*	200,353 1
180,007	51.807	323,794	18 773	4.398	5,654	214,038	10,664	1.277	8,362	8,513	299	1,229,460	4,100	1,067	6,815	1,002	19,981	2,541	+186'+	1,259,985
80	81	80	8	2	12	000	89	06	91	66	100	Total	93	86	101	102	103	104	105	Total

*NOTE-Typewritten in red.

No. 62, Dispatching Trains.

1.	System Total per Annual Report	% 100.00	\$ 16,585
2.	Divided on System Time, Ratio No. 4a:	100.00	10,000
3.	Freight	76.61	10 700
4.	Passenger	23.39	12,706
	- conceander	20.00	3,879
5.	System Freight, Line 3	100.00	12,706
	Divided relatively with the Total Mileage of Freight trains (including proportion of Mixed and Spe- cial) plus Train and Yard Switching in and out- side of Michigan 1,354,176	Patricipalita	
7.	Outside Michigan 193,929	14.32	1 910
8.	Michigan 1,160,247	85.68	1,819 $10,887$
	1,100,241	60,00	10,001
9.	System Passenger, Line 4	100.00	3,879
	of Passenger trains (including C&NW and CM&StP operations into Marquette and proportion of Mixed and Special) plus Train and Yard Switching, in and outside of Michigan 979,367		
,11.	Outside Michigan 158,749	16.21	629
12.	Michigan 820,618	83.79	3,250
13.	Michigan Passenger, Line 12	100.00	3,250
14.	Divided on Michigan Total Passenger Train Car miles, Ratio No. 3:		
•	military attacks and to		
15.	Sleepers and Diners	29.37	955
16.	Sleepers and Diners Mail and Express	29.37 14.63	******
15. 16. 17.	Sleepers and Diners		475
16. 17.	Sleepers and Diners Mail and Express Passengers and Baggage Michigan Passengers and Baggage, Line 17	14.63 56.00 100.00	955 475 1,820 1,820
16. 17. 18. 19.	Sleepers and Diners Mail and Express Passengers and Baggage Michigan Passengers and Baggage, Line 17 Divided on Michigan Passenger Miles, Ratio No. 10:	14.63 56.00 100.00	475 1,820
16. 17.	Sleepers and Diners Mail and Express Passengers and Baggage Michigan Passengers and Baggage, Line 17	14.63 56.00 100.00	475 1,820

No. 63, Station Employees.

		%	\$
1.	System Total per Annual Report, \$166,606 allocated		
	to Michigan by Delf.:		147,375
2.	Allocated to Freight and Passenger by us (balance to	Commo	
3.	Freight		67,108
4.	Common Freight and Passenger		69,510
5.	Passenger		10,757
6.	Michigan Common, Line 4	100.00	69,510
7.	Divided on Station Pay roll, Ratio No. 17:		
8.	Freight	86.19	59,911
9.	Passenger	13.81	9,599
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		67,108
12.	Comon, Line 8		59,911
13.	Total Michigan Freight		127,019
14.	Michigan Passenger Recap:		
15.	Exclusive, Line 5		10,757
16.	Common, Line 9		9,599
17.	Total Michigan Passenger		20,350
18.	10% of Michigan Passenger charged to Mail and Express because of Station Employees having to		
	handle Mail to and from and at Stations.		2,03
19.			18,320
20,	Michigan Passengers and Baggage, Line 19	100.00	18,32
21.	Divided on Michigan Passenger miles, Ratio No. 10:		
22.	Interstate	35.31	6,46
23.	Intrastate	64.69	11,85

NOTE:—This account was allocated by us, as indicated above. Of the total passenger allocation, the following is directly charged labor on account of Mail:

trged labor on account of	
Sault Ste. Marie	\$ 360
Marquette	420
Champion	30
Houghton	270
Total	\$1,080

No. 64, Weighing and Car Service Associations. No. 65, Coal and Ore Docks.

	No. 64	No. 65
1. System Totals, per Annual Report	1,793	21,704
2. Allocated to Michigan by Delf. All Freight.	1,483	21,704

No. 66, Station Supplies and Expenses.

			%	8
1.	System Total, per Annual Report, \$12,272; to Michigan by Delf.	allocated	100.00	10,856
2.	Divided relatively with the total charges to Michigan Freight and Passenger in Ac-			
	count No. 63	\$147,375		
3.	Freight	127,019	86.19	9,357
4.	Passenger (all Passengers and	,		,
	Baggage)	20,356	13.81	1,499
õ.	Michigan Passengers and Baggage, Line 4		100.00	1,499
6.	Divided on Passenger Miles, Ratio No. 10:			
7.	Interstate		35:31	529
8.	Intrastate		64.69	970

No. 67, Yardmasters and their Clerks. No. 68, Yard Conductors and Brakemen. No. 69, Yard Switch and Signal Tenders.

		%	No. 67	No. 68	No. 69
1.	System Totals per Annual Report (All allocated to Michigan by Delf.)	100.00	4,659	47,655	4,052
2.	Divided on Michigan total yard switching miles, Ratio No. 13 a:				
3.	Freight	96.82	4,511	46,140	3,923
4.	Passenger	3.18	148	1,515	129
5.	Michigan Passenger, Line 4	100.00	148	1,515	129
6.	Divided on Michigan Passenger Yard Switching Miles, Ratio No. 13 b:				
7.	Sleepers and Diners	51.01	76	773	66
8.		4.80	7	73	6
9.	Passengers and Baggage	. 44.19	65	669	57
10.	Michigan Passengers and Baggage, Line 9	100.00	65	669	57
11.	Divided on Michigan Passenger Miles, Ratio No. 10:				
12.		35.31	23	236	20
13.	Intrastate	64.69	42	433	37

No. 70, Yard Supplies and Expenses. No. 71, Yard Enginemen.

	Spotom Matal	%	No. 70	No. 71
	System Total, per Annual Report (all allocated to Michigan by Delf.)	100.00	1,312	27,328
	Divided on Michigan Total Yard Switching miles, Ratio No. 13 a:			
3.	Freight	96.82	1,270	26,459
4.	Passenger	3.18	42	869
5.	Michigan Passenger, Line 4	100.00	42	869
6.	Divided on Michigan Passenger Yard Switching, Ratio No. 13 b:			
7.	Sleepers and Diners	51.01	21	443
8.	Mail and Express	4.80	2	42
9.	Passengers and Baggage	44.19	19	384
10.	Michigan Passengers and Baggage, Line 9	100.00	19	384
11.	Divided on Michigan Passenger miles, Ratio No. 10:			904
12.	Interstate	35.31	7	136
13.	Intrastate	64.69	12	248

No. 72, Enginehouse Expenses-Yard.

		%	*
1.	System Total, per Annual Report, \$14,310; allocated to Michigan by Delf.		14,310
2.	Allocated to Services:	_	
3.	Freight (Soo roundhouse)		1,488
4.	Common Freight and Passenger		12,822
5.	Michigan Common, Line 4	100.00	12,822
6.	Divided on Michigan Total Yard Switching miles, Ratio No. 13 a:		
7.	Freight	96.82	12,414
8.	Passenger	3.18	408
9.	Michigan Freight Recap:		
10.	Exclusive, Line 3		1,488
11.	Common, Line 7		12,414
12.	Total Michigan Freight.	_	13,902
13.	Michigan Passenger, Line 8	100.00	408
14.	Divided on Michigan Passenger Yard Switching miles Ratio No. 13 b:	s,	
15.	Sleepers and Diners	51.01	208
16.	Mail and Express	4.80	20
17.	Passengers and Baggage	44.19	180
18.	Michigan Passengers and Baggage, Line 17	100.00	180
19.	Divided on Michigan Passenger Miles, Ratio No. 10:		
20.		35.31	64
21.	Intrastate	64.69	116

No. 73, Fuel for Yard Locomotives.
No. 74, Water for Yard Locomotives.
No. 75, Lubricants for Yard Locomotives.
No. 76, Other Supplies for Yard Locomotives.

			No.	N7.	3.	
				No.	No.	No.
		01	73	74	75	76
1	System Motel 1 7	%	*	*	ş	\$
	System Total, per Annual Repo	rt				
	(all allocated to Michigan 1	by				
	Delf)	100.00	22,745	1,520	280	425
2.	Divided on Michigan Total Yan	ed				
	Switching miles, Ratio No. 13					
3.	Freight		99 000	1 470	071	444
4.	Passenger		22,022	1,472	271	411
	A descriger	3.18	723	48	9	14
5	Michigan Passenger, Line 4	100.00				
		100.00	723	48	9	14
6.	Divided on Michigan Passenger Yar	rd				
	and on Mineral Range and D. S.	8. & A. 1	1.013.057	7		
7.	Sleepers and Diners	51.01	369	25	5	7
8.	Mail and Express	4.80	35	2	0	i
9.	Passenger and Baggage	44.19	319	21	4	6
	and subbuse	11.10	010	41	4	0
10.	Michigan Pass. and Bag'ge, Line 9	100 00	319	21	4	6
11	Divided on Michigan Passenge	200100				
***	miles Petie No. 10	er				
10	miles, Ratio No. 10					
12.	Interstate	35.31	113	7	1	2
13.	Intrastate	64.69	206	14	3	4

No. 77, Operating Joint Yards and Terminals-Dr.

		%	
1.	System Total, per Annual Report, \$42,671; allocated		4
-	to Michigan by Delf		18,595
2.	Allocated to Services by Delf		
3.	Freight		12,103
4.	Passenger		6,492
5.	Michigan Passenger, Line 4	100.00	6,492
6.	Divided on Michigan Passenger Gross Ton-Miles,		
	Ratio No. 1 b		
7.	Sleepers and Diners	40,41	2,623
8.	Mail and Express	13.81	897
9.	Passengers and Baggage	45.78	2,972
10.	Michigan Passengers and Baggage, Line 9	100.00	2,972
11.	Divided on Michigan Passenger miles, Ratio No. 10		
12.		35.31	1,049
13.	Intrastate	64.69	1,923

NOTE:—This charge is for Terminal Service at Calumet and the Soo.

No. 78, Operating Joint Yards and Terminals-Cr.

State Mark 1	%	8
System Total, per Annual Report, \$14,341;*		
		14,341*
		11,128*
Common Freight and Pass. (Soo Roundhou	se)	3,213*
Michigan Common, Line 4	100.00	3,213*
Divided relatively with Delf's assignment of		
Soo Enginehouse Expenses—Train, 1916 \$5,69	08	
	-	1.224*
		1,989*
Michigan Freight Recan.:		
		11,128*
		1,224
Total Michigan Freight		12,352*
Michigan Passenger, Line 8	100.00	1,989*
	100.00	1,000
miles. Ratio No. 1 h		
	40.41	804*
		275*
Passengers and Baggage	45.78	910*
Michigan Passengers and Baggage, Line 17	100.00	910*
Interstate		321*
Intrastate	10.00	0.41
	Common Freight and Pass. (Soo Roundhou Michigan Common, Line 4 Divided relatively with Delf's assignment of Soo Enginehouse Expenses—Train, 1916 \$5,69 Freight 2,17 Passenger 3,59 Michigan Freight Recap.: Exclusive, Line 3 Common, Line 7 Total Michigan Freight Michigan Passenger, Line 8 Divided on Michigan Passenger Gross Tonmiles, Ratio No. 1 b Sleepers and Diners Mail and Express Passengers and Baggage Michigan Passengers and Baggage, Line 17	System Total, per Annual Report, \$14,341;* allocated to Michigan by Delf Allocated to Services Freight Common Freight and Pass. (Soo Roundhouse) Michigan Common, Line 4 Divided relatively with Delf's assignment of Soo Enginehouse Expenses—Train, 1916 \$5,698 Freight Passenger Michigan Freight Recap.: Exclusive, Line 3 Common, Line 7 Total Michigan Freight Michigan Passenger, Line 8 Divided on Michigan Passenger Gross Tonmiles, Ratio No. 1 b Sleepers and Diners Mail and Express Passengers and Baggage, Line 17 Divided on Michigan Passenger Miles, Ratio No. 10 Michigan Passengers and Baggage, Line 17 Divided on Michigan Passenger Miles, Ratio No. 10

^{*}NOTE:—Typewritten in red.

No. 80, Road Enginemen.

			%	\$
1.	System Total, per Annual Report			180,007
2.	Assigned to Services by Delf			
3.	Freight			108,124
4.	Passenger			71,883
5.	System Freight, Line 3		100.00	108,124
6.	Divided relatively with the Total Mileage of Freight Train Locomotives (including		,	
	proportion of Mixed and Special) in and	907 679		
_	_	,207,678	15.05	10.001
7.	Outside Michigan	213,208	17.65	19,084
8.	Michigan	994,470	82.35	89.040
9.	System Passenger, Line 4		100.00	71,883
10.	Divided relatively with the Total Mileage of D. S. S. & A. Passenger Train Loco- motives (including proportion of Mixed and Special) in and outside of Michigan, and on Mineral Range and D. S. S. & A. 1	,013,057		
11.	Outside Michigan	161,204	15.91	11,437
12.	Michigan-Mineral Range	42,701	4.22	3,033
13.		809,152	79.87	57,413
14.	Michigan D. S. S. & A. Passenger, Line 13		100.00	57,413
15.	Divided on Michigan Passenger Gross Ton M Ratio No. 1 b	iles,		
16.	Sleepers and Diners		40.41	
17.	Mail and Express		13.81	7,929
18.	66.0		45.78	26,284
1 3			100.00	96 994
	Michigan Passengers and Baggage, Line 18		100.00	26,284
	Divided on Michigan Passenger Miles, Ratio	No. 10	0.04	0.001
21.			35.31	7
22.	Intrastate		64.69	17,003

No. 81, Enginehouse Expenses-Road.

1	System Total, per Annual Report, \$51,807;		%	
	assigned to Michigan by Delf		100.00	42,917
2.	Divided relatively with Delf's assignment to Michigan Freight and Passenger in Ac- count 400 in 1916	\$ 39,329		
3.	Freight .	22,930	58.30	25,021
4.	Passenger	16,399	41.70	17,896
5.	Michigan Passenger, Line 4		100.00	17,896
6.	Divided on Michigan Passenger Gross Ton- miles, Ratio No. 1 b			
7.	Sleepers and Diners		40.41	7,232
8.	Mail and Express		13.81	2,471
9.	Passengers and Baggage		45.78	8,193
10.	Michigan Passengers and Baggage, Line 9	*	100.00	8,193
	Divided on Michigan Passenger miles, Ratio No. 10			
12.	Interstate		35.31	2,893
13.	Intrastate		64.69	5,300

No. 82, Fuel for Road Locomotives.

	, ,			
	Senten Metal van Annual Benont		%	\$ 323,794
	System Total per Annual Report			020,104
-	Divided to Services			212,560
3. 4.	Regular Freight Mixed (All Michigan)			2,083
5.	Special			255
6.	Regular Passenger			108,896
7.	System Regular Freight, Line 3		100.00	212,560
8.	Divided relatively with the Total Mileage of Regular Freight Train Locomotives in and outside of Michigan	1,191,526		
9.	Outside Michigan	213,119	17.89	38,027
10.	Michigan	978,407	82.11	174,533
	Michigan Mixed, Line 4		100.00	2,083
12.	Divided relatively with the Average Number of Freight and Passenger Cars in Mixed Trains in 1915-1916			
13.			82.33	1,715
14.			17.67	368
	System Special, Line 5		100.00	255
	Divided relatively with the Total Mileage of Special Train Locomotives in and out-	1,681		
4.77	side of Michigan	322	19.15	49
17. 18.		1,359	80.85	
19.	Michigan Special, Line 18		100.00	206
20.	Divided relatively with the Michigan mile-			
	age of Special Train Locomotives in			- 1
	Mixed and Passenger Services	1,359		
21.	Mixed	638	46.94	100
22.	Passenger	721	53.06	109
23.	Michigan Special Mixed, Line 21		100.00	97
24.	Divided relatively with the Average Number of Freight and Passenger Cars in Mixed Trains in 1915-1916			
98			82.33	80
25. 26.			17.67	7 17

No. 82, Fuel for Road Locomotives-(Continued).

27. Michigan Special Passenger Recap.:		%	\$
Exclusive, Line 22			
29. Mixed, Line 26			109
30. Total Michigan Special Passenge	r		$\frac{17}{126}$
31. System Regular Passenger, Line 6		100.00	-
32. Divided relatively with the Total Mileage		100.00	108,896
of Regular D. S. S. & A. Passenger Train			
Locomotives in and outside of Michigan	.008.657		
oo. Outside Michigan	160,971	15.96	17,380
34. Michigan (including Mineral Range)	847,686	84.04	91,516
35. Michigan Regular Passenger, Line 34			
36. Divided relatively with the Michigan Mile.		100.00	91,516
age of D. S. S. & A. Passenger Train Lo.			
comotives on Mineral Range and D &			
5. & A.	847,686		
The state of the s	42,701	5.04	4,612
Di Si to A.	804,985	94.96	86,904
39. Michigan Freight Recap.:			
40. Regular, Line 10 41. Mixed, Line 13			174,533
and the state of t			1,715
Postar, Mile 20			80
Total artenigan Freight			176,328
44. Michigan Passenger Recap.:			
45. Mixed, Line 14 46. Special Line 20			368
46. Special, Line 30 47. Regular, Line 38			126
and the second			86,904
a see			87,398
49. Michigan Passenger, Line 48		100.00	87,398
50. Divided on Michigan Passenger Gross Ton-			
miles, Ratio No. 1 b			
51. Sleepers and Diners 52. Mail and Express		40.41	35,318
53. Passengers and Baggage		13.81	12,070
- man Duggage		45.78	40,010
54. Michigan Passengers and Baggage, Line 53		100.00	40,010
The state of the s	No. 10	100	
56. Interstate 57. Intrastate		35.31	14,128
Antrastate		64.69	25,882

No. 83, Water for Road Locomotives. No. 84, Lubricants for Road Locomotives.

			%	No. 83	No. 84
1.	System Totals, per Annual Report		100.00	18,773	4,328
	Divided to Services relatively with Account No. 82	\$323,794			
3.	Regular Freight	212,560	65,65	12,324	2,841
4.	Mixed (all Michigan)	2,083	.64	120	28
5.	Special	255	.08	15	3
6.	Regular Passenger	108,896	33.63	6,314	1,456
	System Regular Freight, Line 3		$\underline{100.00}$	12,324	2,841
-	Divided relatively with Account No. 8	82	45.00	0.00	700
9.	Outside Michigan		17.89	2,205	508
10.	Michigan		82.11	10,119	2,333
11.	Michigan Mixed, Line 4		100.00	120	28
	Divided relatively with Account No.	82			
13.	Freight		82.33	99	23
14.	Passenger		17.67	21	5
15.	System Special, Line 5		100.00	15	3
	Divided relatively with Account No.	82			
17.	Outside Michigan		19.15	3	1
18.	Michigan		80.85	12	2
10	Michigan Special, Line 18		100.00	12	2
	Divided relatively with Account No.	82			
21.	Mixed	-	46.94	6	1
22.	Passenger		53.06	6	1
	Michigan Special Mixed, Line 21		100.00	6	1
	Divided relatively with Account No.	82			
25.	Freight		82.33		1
26,	Passenger		17.67	_ 1	(
27.	Michigan Special Passenger Recap.:				1
28.	Exclusive, Line 22			6	1
29.	· Mixed, Line 26			1	
30.	Total Michigan Special Pag	ssenger		7	1

No. 83, Water for Road Locomotives. No. 84, Lubricants for Road Locomotives. (Continued)

		~	No. 83	No. 84
31.	System Regular Passenger, Line 6	%	\$	\$
32.	Divided relatively with Account No. 82	100.00	6,314	1,456
33.	Outside Michigan	17.00	1 000	
34.	Michigan	15.96 84.04	1,008	232
		04.04	5,306	1,224
35.	Michigan Regular Passenger, Line 34	100.00	5,306	1,224
36.	Divided relatively with Account No. 82	200100	-0,000	1,001
31.	Mineral Range	5.04	267	62
38.	D. S. S. & A.	94.96	5,039	1,162
00	201.1	02.00	0,000	1,102
39. 40.	Treight Isecap.			
41.	Regular, Line 10		10,119	2,333
42.	mined, Dille 10		99	23
	Special, Line 25		5	1
43.	Total Michigan Freight		10,223	2,357
44.	Michigan Passenger Recap.:			
45.	Mixed, Line 14		21	5
46.	Special, Line 30		7	1
47.	Regular, Line 38		5,039	1,162
48.	Total Michigan Passenger		5,067	1,168
49.	Michigan Passenger, Line 48	100.00	5.067	1,168
50.	Divided on Michigan Passenger Gross Ton		0,001	1,100
1	Miles, Ratio No. 1 b			
51.	Sleepers and Diners	40.41	2,048	472
52.	Mail and Express	13.81	700	161
53.	Passengers and Baggage	45.78	2,319	535
54.	Michigan Passengers and Baggage, Line 53	100.00	2,319	535
55.	Divided on Michigan Passenger Miles,	200.00	~,010	000
FT	Ratio No. 10			
56.	Interstate	35.31	819	189
57.	Intrastate	64.69	1,500	346
		02100	2,000	040

No. 85, Other Supplies for Road Locomotives.

1.	System Total, per Annual Report		%	\$
2.	Divided to Services (Hillman data)			5,654
3.	Mineral Range Passenger (all Michig	an)		73
4.	Regular Freight	an,		4,123
5.	Mixed (all Michigan)			32
6.	Special			6
7.	Regular Passenger	*		1,420
8.	System Regular Freight, Line 4		100.00	4,123
9.	Divided relatively with the Total Mileage of Regular Freight Train Locomotives in and outside of Michigan.	,191,526		
10.		213,119	17.89	738
11.		978,407	82.11	3,385
12.	Michigan Mixed, Line 5		100.00	32
13,	Divided relatively with the average num- ber of Freight and Passenger Cars in Mixed Trains in 1915-1916			
14.	Freight		82.33	26
15.	Passenger		17.67	6
16.	System Special, Line 6		100.00	6
17.	Divided relatively with the Total Mileage of Special Train Locomotives in and out- side of Michigan	1,681		
18.		322	19.15	
19.		1,359	80.85	5
I.O.	michigan	1,009	80.80	9
	Michigan Special, Line 19		100.00	5
21.	Divided relatively with the Michigan Mile- age of Special Train Locomotives in Mixed and Passenger Services	1,359		
22.	Mixed	638	46.94	9
100 miles	an encit	721	53.06	3

No. 85, Other Supplies for Road Locomotives-(Continued).

24.	Michigan Special Mixed, Line 22		% 100.00	\$ 2
25.	Divided relatively with the Average Number of Freight and Passenger Cars in Mixed Trains in 1915-1916		200.00	
26.	Freight		82.33	2
27.	Passenger		17.67	0
28.	System Regular Passenger, Line 7		100.00	1,420
	Divided relatively with the Total Mileage of Regular D. S. S. & A. Passenger Train Locomotives in and outside of Michigan	965,956		
30.	Outside Michigan	160,971	16.66	237
31.	Michigan	804,985	83.34	1,183
32.	Michigan Freight Recap.:			
33.	Regular, Line 11			3,385
34.	Mixed, Line 14			26
35.	Special, Line 26			2
36.	Total Michigan Freight		-	3,413
37.	Michigan Passenger Recap.:			
38.	Mixed, Line 15			6
39.	Special, Line 23			3
40.	Regular, Line 31			1,183
41.	Total Michigan Passenger		_	1,192
	Michigan Passenger, Line 41		100.00	1,192
	Divided on Michigan Passenger Gross Ton Miles, Ratio 1 b			
44.	Sleepers and Diners		40.41	482
45.	Mail and Express		13.81	165
46.	Passengers and Baggage		45.78	545
47.	Michigan Passengers and Baggage, Line 46		100.00	545
48.	Divided on Michigan Passenger Miles, Ratio No. 10			
49.	Interstate		35.31	192
50.	Intrastate		64.69	353

No. 88, Road Trainmen.

1.	System Total, per Annual Report		%	\$ 214,038
9	Assigned to Services by Delf:			
3.	Freight			144,342
4.	Passenger			69,696
	System Freight, Line 3		100.00	144,342
6.	Divided relatively with the Total Mileage of Freight Trains (including proportion of Mixed and Special) plus Train Switching, in and outside of Michigan 1	,117,999		
7.	Outside Michigan	193,929	17.35	25,043
8.	Michigan	924,070		119,299
		021,010	02.00	110,200
	System Passenger, Line 4		100.00	69,696
	Divided relatively with the Total Mileage of D. S. S. & A. Passenger Trains (in- cluding proportion of Mixed and Spe- cial) plus Train Switching in and out- side of Michigan and on Mineral Range and D. S. S. & A.	983,321		
11.	Outside Michigan	158,749	16.14	11,249
12.	Michigan-Mineral Range	42,701(a) 4.34	3,025
13.	Michigan-D. S. S. & A.	781,871	79.52	55,422
14.	Michigan D. S. S. & A. Passenger, Line 13		100.00	55,422
15.	Divided on Passenger Trainmen's Pay Roll, Ratio No. 17 a			
16.	Conductors		53.11	29,435
17.	Brakemen		28.85	15,989
18.	Baggage (all Passengers and Baggage)	18.04	9,998
19.	Michigan Passenger Train Conductors, Line	16		29,435
	50% to Passengers and Baggage			14,718
20.	ov /c to rassengers and Daggage			

No. 88, Road Trainmen-(Continued).

		%	2 -
22.		:	*
23.	Brakemen, Line 17		15,989
24.	50% Conductors, Line 21		14,717
25.	Total Mich. Common Pass. Train Operatio	n	30,706
26.	Michigan Common Pass. Train Operation, Line 25	100.00	30,706
27.		100.00	30,100
28,	Sleepers and Diners	30.02	9,218
29.	Mail and Express	14.98	4,600
30.	Passengers and Baggage	55.00	16,888
31.	Michigan Passengers and Baggage Recap.:		
32.	Baggagemen, Line 18		9,998
33.			14,718
34.	Common, Line 30		16,888
35.	Total Michigan Passengers and Baggage		41,604
36.	Michigan Passengers and Baggage, Line 35	100.00	41,604
37	Divided on Michigan Passenger Miles, Ratio No. 10	100.00	41,004
38.	Interstate	95 91	11.000
39.	Intrastate	35.31	14,690
	and about	64.69	26,914

NOTE:—(a) Locomotive miles D. S. S. & A. locomotives taken as train miles.

5

555

No. 89, Train Supplies and Expenses.

	Garter Metal can Annual Beneat		%	\$ 40,664
	System Total, per Annual Report			40,004
	Assigned to Services by Delf:			0.904
3.	Freight			8,381
4.	Passenger			32,283
5.	System Freight, Line 3		100.00	8,381
6.	Divided relatively with the Total Mileage			
	of Freight Trains (including proportion			
	of Mixed and Special) plus Train			
	Switching in and outside of Michigan	,117,999		
7.	Outside Michigan	193,929	17.35	1,454
8.	Michigan	924,070	82.65	6,927
9.	System Passenger, Line 4		100.00	32,283
10.	Divided relatively with the Total Mileage of D. S. S. & A. Passenger Trains (in- cluding proportion of Mixed and Spe- cial) plus Train Switching in and out- side of Michigan and on Mineral Range			
	and D. S. S. & A.	983,321		
11.	Outside Michigan	158,749	16.14	5,210
12.	Michigan—Mineral Range		a) 4.34	1,401
13.	Michigan—D. S. S. & A.	781,871	79.52	25,672
14.	Michigan D. S. S. & A. Passenger, Line 13		100.00	25,672
15.	Divided on Michigan D. S. S. & A. Passenger Train Car Miles, Ratio No. 3 a			
16.	Sleepers and Diners		30.02	7,707
17.	Mail and Express		14.98	3,846
18.	Passengers and Baggage		55.00	14,119
19.	Michigan Passengers and Baggage, Line 1	8	100.00	14,119
	Divided on Michigan Passenger Miles, Ratio			
21.	Interstate		35.31	4,985
22.	Intrastate		64.69	9,134

NOTE:—(a) Locomotive miles D. S. S. & A. locomotives taken as train miles.

No. 90, Interlockers and Block and Other Signals.

1	System Total, per Annual Report, \$1,277; allocated	%	\$
**	to Michigan by Delf	100.00	24
2.	Divided as per data on page following Account No. 91:		
3.	Freight	94.76	23
4.	Passenger	5.24	1
	Michigan Passenger, all Intrastate Passengers and		•

NOTE:—The Michigan portion of this charge is for Fuel, probably for Negaunee Semaphore.

No. 91, Crossing Flagmen and Gatemen.

		%	\$
1.	System Totals, per Annual Report, \$8,362; allocated to Michigan	100.00	7,922
2.	Divided as per data on following page:		
3.	Freight	94.76	7,507
4.	Passenger	5.24	415
5.	Michigan Passenger, Line 4	100.00	415
6.	Divided on Michigan Total Passenger-train Car- Miles, Ratio No. 3		
7.	Sleepers and Diners	29.37	122
8.	Mail and Express	14.63	61
9.	Passengers and Baggage	56.00	232
10.	Michigan Passengers and Baggage, Line 9	100.00	232
11.	Divided on Michigan Passenger Miles, Ratio No. 10		
12.	Interstate	35.31	82
13.	Intrastate	64.69	150

 ${\bf NOTE:}$ —The Michigan portion of this charge is made up of the following:

Marquette	\$4,541.40
St. Ignace	330.00
Ishpeming	1,211.85
Negaunee Semaphore	840.00
Negaunee Crossings	911.65
Fuel and Supplies	39.00
Various	47.90
Total Michigan	\$7 ,921.80

Data for Dividing Accounts Nos. 90 and 91.

Data is based on the following:

(a) An examination of the Despatcher's Daily Train Register for one week in July, 1915, and one week in January, 1916, from which we were able to ascertain the number of trains, class of service and approximate amount of time spent by each in the protected areas at Negaunee and Ishpeming, and the number and class of service of trains, entering and leaving Marquette and St. Ignace.

(b) The estimating of amounts of time for train and train locomotive movements, at Marquette and St. Ignace, for trains for which no

other approximation of time could be had, as follows:

St. Ignace:	Passenger Trains, East Yard Limits	t and West b	ound in	0
	make to the second of the seco			2 2 4 2
	Passenger Locomotives		nahouse	2
	Freight Trains Departi			4
	Freight Locomotives to	or from Roun	dhouse	2
Marquette:	Passenger Trains, East and from Yard Lin		ound to	5
	Passenger Locomotives t	0.00	ndhouse	5
	Freight Trains East or			9
	tures		- · pa	5
	Freight Trains West Bo	ound Arrivals		10
	Freight Trains East Bo	und Arrivals		20
	Freight Locomotives to		lhouse	10
	Ore Trains, in or out			5
	Ore Train Locomotives,	all movemen	ts	10
Yard Switch	ning at all points, per sta	tistical miles		10
	6 I I	Minutes	%	
Results.	Passenger Time	5,481	5.24	
	Freight Time	99,054	94.76	
	TOTAL	104,535	100.00	

Minutes

No. 93, Clearing Wrecks.

1.	and motel non Annual Deposit \$4 100; allocate	%	
	System Total, per Annual Report, \$4,100; allocate	d	0.045
	to Michigan by Delf	_	3,045
2.	Allocated to Services by Delf:		0415
3.	Freight		2,145
4.	Common Freight and Passenger		29
5.	Passenger		871
	Michigan Common, Line 4	100.00	29
7.	Divided relatively with the total of charges		
	to Michigan Freight and Passenger in		
	Accounts 62 to 91 inclusive, 99 and 100		
	(see detail page following Account No.	***	
	§ 1,023,26	THE PARTY NAMED IN COLUMN TWO IS NOT THE PARTY NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED	24
8.	Freight 737,76		21
9.	Passenger 285,50	03 27.90	8
			0.145
11.	Exclusive, Line 3		2,145
12.	Common, Line 8	-	21
13.	Total Michigan Freight		2,166
	Michigan Passenger Recap.:		071
15.	Exclusive, Line 5		871
16.	Common, Line 9	-	. 8
17.	Total Michigan Passenger		879
	Michigan Passenger, Line 17	100.00	879
19.	Divided relatively with the total of charges		
	to Michigan Passenger Services in Ac-		
	counts 62 to 91 inclusive, 99 and 100		
	(see detail page following Acet. No. 61) \$285,50		
20.	Sleepers and Diners 90,56		279
21.	Mail and Express 35,32		109
22.	Passengers and Baggage 159,6	13 55.91	49
23.	Michigan Passengers and Baggage, Line 22	100.00	49
24.	Divided on Michigan Passenger Miles, Ratio No. 1	0	
25.	Interstate	35.31	17
26.	Intrastate	64.69	31

No. 94, Telegraph and Telephone Operation.

1	System Total, per Annual Report		% 100.00	\$
	Divided relatively with the total of char to Michigan and outside of Michigan Accts. 62 to 105 inclusive, except 94 97 (see detail page following Acct.)	in and	100.00	143
	61)	\$1,259,985		
3.	Outside Michigan	200,353	15.90	23
4.	Michigan	1,059,632	84.10	120
5.	Michigan Total, Line 4		100.00	120
	Divided relatively with the total of char to Michigan Freight and Passenger Accts 62 to 91 inclusive, 99 and 100 (detail page following Acct. No. 61)	in see		
7.	Freight	737,760	72.10	87
8.	Passenger	285,503	27.90	33
9.	Michigan Passenger, Line 8		100.00	33
10.	Divided relatively with the total of char to Michigan Passenger Services in Ac 62 to 91 inclusive, 99 and 100 (see de page following Acct. No. 61)	ets.		
11.	Sleepers and Diners	90,566	31.72	11
12.		35,324	12.37	4
13.	Passengers and Baggage	159,613	55.91	18
14.	Michigan Passengers and Baggage, Line	13	100.00	18
15.	Divided on Michigan Passenger Miles, R	atio No. 10		
16.	Interstate		35.31	6
17.	Intrastate		64.69	12

No. 97, Stationery and Printing.

1.	System Total, per Annual Report		% 100.00	\$ 12,432
2.	Divided relatively with the total of ch to Michigan and outside of Michig Accts. 62 to 105 inclusive, except 9- 97 (see detail page following Acct 61)	an in 4 and		
9	Outside Michigan	200,353	15.90	1,977
3. 4.	Michigan	1,059,632	84.10	10,455
5.	Michigan Total, Line 4		100.00	10,455
	Divided relatively with the total of ch	arges		
	to Michigan Freight and Passeng			
	Accts. 62 to 91 inclusive, 99 and 100			
	detail page following Account No.			
7.	Freight	737,760	72.10	7,538
8.	Passenger	285,503	27.90	2,917
9.	Michigan Passenger, Line 8		100.00	2,917
10.	Divided relatively with the total of ch			
	to Michigan Passenger Services in			
	62 to 91 inclusive, 99 and 100 (see			
	page following Acct. No. 61)	\$285,503		
11.	Sleepers and Diners	90,566	31.72	925
12.	Mail and Express	35,324	12.37	361
13.	Passengers and Baggage	159,613	55.91	1,631
14.	Michigan Passengers and Baggage, Li	ine 13	100.00	1,631
	Divided on Michigan Passenger Miles,			
16.			35.31	576
17.	Intrastate		64.69	1,055

No. 98, Other Expenses.

1.	System Total, per Annual Report, \$1,067; allocated	%	\$
	to Michigan		916
2.	Allocated to Services:		
3.	Freight		652
4.	Common Freight and Passenger		204
5.	Passenger		60
6.	Michigan Common, Line 4	100.00	204
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accts. 62 to 91 inclusive, 99 and 100 (see		
	detail page following Acct. No. 61) \$1,023,268	•	
8.	Freight 737,760		147
9.	Passenger 285,503	27.90	57
10.	Michigan Freight Recap.:		
11.	Exclusive, Line 3		652
12.	Common, Line 8		147
13.	Total Michigan Freight		799
14.	Michigan Passenger Recap.:		
15.	Exclusive, Line 5		60
16.	Common, Line 9		57
17.	Total Michigan Passenger		117
18.	Michigan Passenger, Line 17	100.00	117
19.	Divided relatively with the total of charges		
	to Michigan Passenger Services in Accts.		
	62 to 91 inclusive, 99 and 100 (see detail		
	page following Acct. No. 61) \$285,503		
20.	Sleepers and Diners 90,566	31.72	37
21.	Mail and Express 35,324		15
22.	Passengers and Baggage 159,613	55.91	65
23.	Michigan Passengers and Baggage, Line 22	100.00	65
24.	Divided on Michigan Passenger Miles, Ratio No. 10	,	
25.	Interstate	35.31	23
26.	Intrastate	64.69	42

No. 99, Loss and Damage-Freight.

System Total, per Annual Report, \$8,513; allocated Michigan All Freight.	to	7,0
No. 100, Loss and Damage—Baggage.		
1. System Total, per Annual Report, \$667; allocated to Michigan (all Passengers and Baggage)	%	3
 Michigan Passengers and Baggage, Line 1 Divided on Michigan Passenger Miles, Ratio No. 10 	100.00	3

No. 101, Damage to Property.

			%	8
1.	System Total, per Annual Report, \$6,815; allo to Michigan by Delf	ocated	,,	4,810
2.	Allocated to Services by Delf:		-	-,010
3.	Freight			3,056
4.	a respire and a moderne			1,727
5.	Passenger			27
	Michigan Common, Line 4		100.00	1,727
7.	Divided relatively with the total of charges			
	to Michigan Freight and Passenger in			
	Accts. 62 to 91 inclusive, 99 and 100 (see			
	detail page following Acct. No. 61) \$1,02	23,263		
8.		37,760	72.10	1,245
9.	Passenger 28	35,503	27.90	482
	Michigan Freight Recap.:			
11.	Exclusive, Line 3			3,056
12.	Common, Line 8			1,245
13.	Total Michigan Freight			4,301
14.	Gum - mooninger accepts;			
15.	Exclusive, Line 5			27
16.	Common, Line 9			482
17.	Total Michigan Passenger		_	509
18.	Michigan Passenger, Line 17		100.00	509
19.	Divided relatively with the total of charges to Michigan Passenger Services in Accts.		-	
	62 to 91 inclusive, 99 and 100 (see detail			
		5,503		
20.	Sleepers and Diners 9	0,566	31.72	161
21.		5,324	12.37	63
22.	Passengers and Baggage 15	9,613	55.91	285
23.	Michigan Passengers and Baggage, Line 22		100.00	285
24.	Divided on Michigan Passenger Miles, Ratio No.	0. 10	-	
25.	Interstate		35.31	101
26.	Intrastate		64.69	184

No. 102, Damage to Stock on Right of Way.

		%	*
1.	System Total, per Annual Report, \$1,002; allocated to Michigan by Delf.	1	934
6)	Allocated to Services by Delf:		
3.			74
4.	Passenger		860
5.	Michigan Passenger, Line 4	100.00	860
6.	Divided relatively with the total of charges to Michigan Passenger Services in Ac- counts 62 to 91 inclusive, 99 and 100 (see detail page following Acct. No. 61 \$285,503		
7.	Sleepers and Diners 90,566	31.72	273
7. 8.	Mail and Express 35,324	12.37	106
9.	480.010	55.91	481
10.	Michigan Passengers and Baggage, Line 9	100.00	481
11.	D-41- N- 10		
12.		35.31	170
13.		64.69	311
400			

No. 103, Injuries to Persons.

		%	\$
1.	System Total, per Annual Report, \$19,981; allocato Michigan by Delf.	ated	17,040
2.	Allocated to Services by Delf and to Mineral Rang	e by us:	
3.	Freight		12,25
4.	common a respire time a those light		77
5.	a manage and a manage and a manage a		50
6.	Passenger—D., S. S. & A.		3,51
7.	Michigan Common, Line 4	100.00	77
8.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 62 to 91 inclusive, 99 and 100 (see detail page following Account No. 61) \$1,023,20	,	
9.	Freight 737,76	THE RESERVE OF THE PERSON OF T	558
0.	Passenger 285,50		210
1		21.00	21
2.	Michigan Freight Recap.: Exclusive, Line 3		10.05
3.	Common, Line 9		12,25
4.			55
-	Total Michigan Freight		12,80
	Michigan Passenger Recap.:		
6.	Exclusive, Line 6		3,51
7.	Common, Line 10		21
8.	Total Michigan Passenger		3,733
	Michigan Passenger, Line 18	100.00	3,73
	Divided relatively with the total of charges to Michigan Passenger Services in Ac- counts 62 to 91 inclusive, 99 and 100 (see detail page following Account No. 61) \$285,50	3	
1.	Sleepers and Diners 90,56		1,18
2.	Mail and Express 35,32		463
3.	Passengers and Baggage 159,61		2,08
4.	Michigan Passengers and Baggage, Line 23	100.00	2,08
5	Divided on Michigan Passenger Miles, Ratio No. 10		
u.			
6. 7.	Interstate	35.31	73

Duluth, South Shore & Atlantic Railway Company. Fiscal Year 1914.

No. 104, Operating Joint Tracks and Facilities-Dr.

		%	\$
1	System Total, per Annual Report, \$2,541; allocated		*
	to Michigan by Delf.		714
2.	Allocated to Services by Delf:		
3.	Freight		551
1.	Common Freight and Passenger		67
5.	Passenger (Soo Bridge)		96
6.	Michigan Common, Line 4	100.00	67
	Divided relatively with the total of		
	charges to Michigan Freight and Pas-		
	senger in Accounts 62 to 91 inclusive,		
	99 and 100 (see detail page following		
	Account No. 61) \$1,023,263		
8.	Freight 737,760	72.10	48
9.	Passenger 285,503	27.90	19
0.	Michigan Freight Recap.:		
1.	Exclusive, Line 3		551
2.	Common, Line 8		48
3.	Total Michigan Freight		599
4.	Michigan Passenger Recap.:		
5.	Exclusive, Line 5		96
6.	Common, Line 9		19
7.	Total Michigan Passenger		115
8.	Michigan Passenger, Line 17		115
9	Allocated to Interstate Pass. and Baggage Account of	f	
	Soo Bridge		96
20.	Balance		19
157.0	artitles. C		

No. 104, Operating Joint Tracks and Facilities-Dr.-(Continued)

	Michigan Passenger, other than Soo Bridge, Line 20 Divided relatively with the total of charges to Michigan Passenger Services, in Accounts 62 to 91 inclusive, 99 and 100 (see detail page following Account No. 61) \$285,503	100.00	19
23.		31.72	6
24.			2
25.			11
	Michigan Passengers and Baggage, other than So Bridge, Line 25 Divided on Michigan Passenger Miles, Ratio No. 10:	100.00	
28.		35.31	4
29.		64.69	7
30. 31. 32.	8,		96 4
33.	Total Michigan Interstate Pass. and Bagge	age	100

NOTE:—Station Supplies and Crossing Gates make up the Michigan Common Portion of this charge.

No. 105, Operating Joint Tracks and Facilities-Cr.

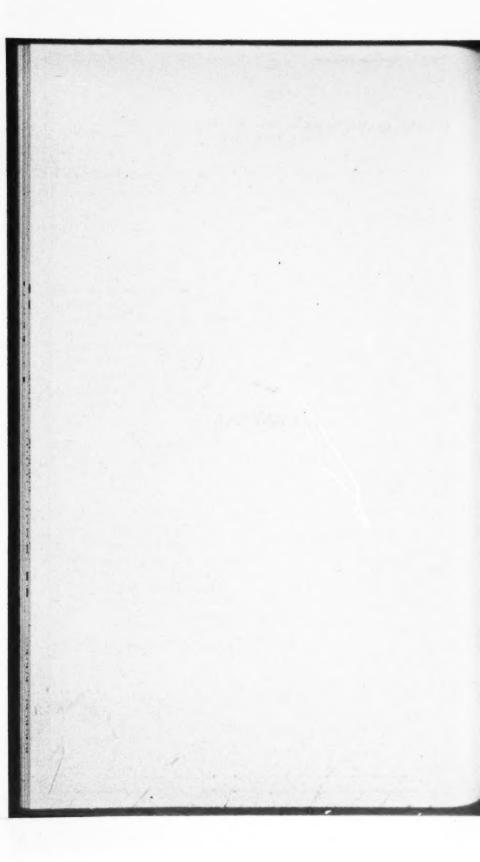
	T T		
		%	\$
1.	System Total, per Annual Report, \$4,981; allocat	ed	9 5694
	to Michigan by us		3,563*
2.	Allocated to Services:		0.400
3.	Freight		2,106*
4.	Common Freight and Passenger		649*
5.	Passenger		808*
6	Michigan Common, Line 4	100.00	649*
	Divided relatively with the total of		
•	charges to Michigan Freight and Passenger in Accounts 62 to 91 inclusive, 99 and 100 (see detail page following		
	Account No. 61) \$1,023,263		
8.			468*
9.	Passenger 285,503	27.90	181*
10.	Michigan Freight Recap.:		
11.	Exclusive, Line 3		2,106*
12.			468*
13.	Total Michigan Freight		2,574*
14.	Michigan Passenger Recap.:		
15.	Exclusive, Line 5		808*
16.	Common, Line 9		181*
17.	Total Michigan Passenger		989*

No. 105, Operating Joint Tracks and Facilities-Cr.-(Continued).

			%	9
18	Michigan Passenger, Line 17		100.00	989*
	Divided relatively with the total charges to Michigan Passenger Seices in Accounts 62 to 91 inclusive, and 100 (see detail page following count No. 61)	erv- , 99		000
20.	Sleepers and Diners	90,566	31.72	314*
21.	Mail and Express	35,324	12.37	122*
22.	Passengers and Baggage	159,613	55.91	553*
24. 25. 26.		Ratio No. 10:	35.31 64.69	195* 358*
na	NOTE:—The Michigan Common pode up of the following:	ortion of this	charge is	
	Station Supplies and Expenses		\$326.93*	
	Station Services, Chassell Agent		\$120.00*	
1				
1	Water Tank, Michigamme		\$202.24*	

^{*}NOTE:-Typewritten in red.

V. GENERAL



V. GENERAL.

No. 106, Salaries and Expenses of General Officers. No. 107, Salaries and Expenses of Clerks and Attendants. No. 108, General Office Supplies and Expenses.

			%	\$	No. 107	\$
	System Total, per Annual		100.00	24,949	38,681	3,741
2.	Divided relatively with the charges to Michigan an of Michigan in General I, II, III and IV (see d following)	d Outside Accounts				
3.	Outside Michigan	431,435	16.53	4,124	6,394	618
4.	Michigan	2,177,830	83.47	20,825	32,287	3,123
5.	Michigan Total, Line 4		100.00	20,825	32,287	3,123
6.	Divided relatively with the charges to Michigan Fre Passenger in General	reight and				
	I, II, III and IV (see d following)	etail page \$2,177,830				
7.	Freight	1,592,994	73.15	15,233	23,618	2,284
8.	Passenger	584,836	26.85	5,592	8,669	839
9.	Michigan Passenger, Lin	e 8	100.00	5,592	8,669	839
10.	Divided relatively with the charges to Michigan Services in General Action	Passenger				
	II, III and IV (see defollowing)					
11.	Sleepers and Diners	170,814	29.21	1,633	2,532	245
12.		74,569	12.75		-,	
13.	Pass. and Baggage	339,453	58.04	3,246	5,032	487

V. GENERAL—(Continued).

	William Demonstration	. D	%	No. 106	No. 107	No. 108
1	Michigan Passengers and Line 13	Baggage,	100.00	3,246	5,032	487
15.	Divided relatively with the charges to Michigan and Intrastate in General counts I, II, III and I tail page following)	Interstate eneral Ac-				
16.	Interstate	134,483	39.62	1,286	1,994	193
17.	Intrastate	204,970	60.38	1,960	3,038	294

DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY. Fiscal Year 1914.

Details for Dividing Accounts 106, 107, 108, 109, 110, 112, 113, 114, 116 and "Valuation Expenses."

System				MIC	MICHIGAN (Excluding Mineral Range)	(Exclu	ding Mi	neral R	inge)
Total,	Out-					PA	PASSENGERS	ERS	
Excluding Mineral					Sleepers	Mail & Ex-	Passen	gers and Inter-	Baggage Intra-
Range	igan	Total	Freight 8	Total s	Diners	press	Total	state	state
794,986	138,688	656,298	502,622	-	57,625	21,275	74,776	26,417	48,359
427,161	69,269	357,892	271,227		18,615 10	16,387	51,663	18,242	33,421
105,707	17,640	88,067	41,852	46,215			46,215	30,865	15,350
,281,411	205,838	1,075,573	777,293	298,280	94,574	36,907	166,799	58,959 1	107,840
609.265	431,435	431 435 2 177 830 1 599 994	1 599 994	581 836		74.569	70 814 74 569 339 453 134 483 204 970	134 483	904 970

No. 109, Law Expenses.

	System Total, per Annual Report Less cost of this suit		%	\$ 42,041 32,092
3.	Balance			9,949
4.	System Total, other than cost of suit, Line	e 3	100.00	9,949
5.	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II III and IV (see detail page following Account 106)	f ,		
6.	Outside Michigan	431,435	16.53	1,645
7.	Michigan	2,177,830	83.47	8,304
8.	Michigan Total, Line 7		100.00	8,304
9.	Divided relatively with the total of charges to Michigan Freight and Pas senger in General Accounts I, II, III IV (see detail page following Account No. 106)			
10.	Freight	1,592,994	73.15	6,074
11.	Passenger	584,836	26.85	2,230
12.	Michigan Passenger, Line 11		100.00	2,230
13.	Divided relatively with the total of charg to Michigan Passenger Services in Ge eral Accounts I, II, III and IV (see tail page following Account No. 106)	n-		
14.	Sleepers and Diners	170,814	29.21	651
15	Mail and Express	74,569	12.75	285
16.	Passengers and Baggage	339,453	58.04	1,294
17.	Michigan Passengers and Baggage, Line	16	100.00	1,294
18.	Divided relatively with the total of charg to Michigan Interstate and Intrastate General Accounts I, II, III and IV (s detail page following Account No. 106)	in ee		
19.	Interstate	134,483	39.62	513
				-

No. 110, Insurance.

1.	System Total, per Annual Report, \$10,592; to Michigan by Delf.	allocated	1 %	9,233
2. A 3. 4. 5.	Allocated to Services by Delf: Freight Common Freight and Passenger Passenger			4,536 4,286 411
	Michigan Common, Line 4 Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, III and IV (see detail page following Ac-	177,830	100.00	4,286
8.	Freight 1,	592,994 584,836	$73.15 \\ 26.85$	$3,135 \\ 1,151$
-	Michigan Freight Recap.: Exclusive, Line 3 Common, Line 8 Total Michigan Freight			$4,536 \\ 3,135 \\ \hline 7,671$
14. 15. 16. 17.	Michigan Passenger Recap.: Exclusive, Line 5 Common, Line 9 Total Michigan Passenger			$411 \\ 1,151 \\ 1,562$
18. 19.	Michigan Passenger, Line 17 Divided relatively with the total of charges to Michigan Passenger Services in General Accounts I, II, III and IV (see Detail page following Account No. 106)	\$584,836	100.00	1,562
20. 21. 22.	Sleepers and Diners Mail and Express Passengers and Baggage	170,814 $74,569$ $339,453$	29.21 12.75 58.04	456 199 907
23.	Michigan Passengers and Baggage, Line 22 Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III and IV (see detail page following Account No. 106)	339,453	100.00	907
25. 26.		134,483 $204,970$	$\frac{39.62}{60.38}$	359 548

No. 112, Pensions.

1.	System Total, per Annual Report		% 100.00	\$ 720
	Divided relatively with the total of		100.00	120
-	charges to Michigan and outside of			
	Michigan in General Accounts I, II			
	III and IV (see detail page following	,		
	Account No. 106)	\$2,609,265		
3.	Outside Michigan	431,435	16.53	119
4.		2,177,830	83.47	601
		, ,		001
5.	Michigan Total, Line 4		100.00	601
6.	Divided relatively with the total of	1		
	charges to Michigan Freight and Pas			
	senger in General Accounts I, II, III			
	and IV (see detail page following Ac-			
1	count No. 106)	\$2,177,830		
7.		1,592,994	73.15	440
8.	Passenger	584,836	26.85	161
	Michigan Passenger, Line 8		100.00	161
10.	Divided relatively with the total of charg	es	-	
	to Michigan Passenger Services in Ge	n-		
	eral Accounts I, II, III and IV (see d	e-		
	tail page following Account No. 106)	\$584,836		
11.	Sleepers and Diners	170,814	29.21	47
12.	Mail and Express	74,569	12.75	21
13.	Passengers and Baggage	339,453	58.04	93
14.	Michigan Passengers and Baggage, Line 1	3	100.00	93
	Divided relatively with the total of charge		-	
	to Michigan Interstate and Intrasta	te		
	in General Accounts I, II, III and I	V		
	(see detail page following Account N	0.		
	106)	\$ 339,453		
16.	Interstate	134,483	39.62	37
17.	Intrastate	204,970	60.38	56

No. 113, Stationery and Printing. No. 114, Other Expenses.

			%	No. 113 2	80. 11
4	System Total, per Annual Report		100.00	5,033	3,20
1.	Bystem Total, per Annual Report				
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in General Ac- counts I, II, III and IV (see de- tail page following Account No. 106)	\$ 2,609,265			
03	Outside Michigan	431,435	16.53	832	5
3.	Michigan	2,177,830	83.47	4,201	2,73
R	Michigan Total, Line 4		100.00	4,201	2,7
7.	and Passenger in General Ac- counts I, II, III and IV (see de- tail page following Account No.				
8.4	100)	1,592,994	73.15		1,9
8.	Freight Passenger			-,-	1,9
8.	Freight Passenger	1,592,994	73.15	1,128	1,9
9.	Freight Passenger Michigan Passenger, Line 8 Divided relatively with the total of charges to Michigan Passenger Services in General Accounts I, II, III and IV (see detail page following Account No.	1,592,994 584,836	73.15 26.85 100.00	1,128	1,9
9. 10.	Freight Passenger Michigan Passenger, Line 8 Divided relatively with the total of charges to Michigan Passenger Services in General Accounts I, II, III and IV (see detail page following Account No. 106)	1,592,994 584,836	73.15 26.85 100.00	1,128	1,9
9.	Freight Passenger Michigan Passenger, Line 8 Divided relatively with the total of charges to Michigan Passenger Services in General Accounts I, II, III and IV (see detail page following Account No. 106) Sleepers and Diners	1,592,994 584,836	73.15 26.85 100.00	1,128	1,9 7

No. 113, Stationery and Printing. No. 114, Other Expenses. (Continued).

4.	Michigan Passengers and Baggage		%	No. 113	No. 114
	Line 13		100.00	655	425
5.	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Ac- counts I, II, III and IV (see de- tail page following Account No. 106)	\$ 339,453			
3.	Interstate	134,483	39.62	260	168
7.	Intrastate	204,970	60.38	395	257

No. 115, General Administration of Joint Tracks, Yards and Terminals-Dr.

	%	8
		*
	System Total, per Annual Report, \$555; allocated to Michigan by Delf.	151
2.	Allocated to Services by Delf:	59
3.	Freight	92
4.	Passenger (all Passengers and Baggage)	02
	200 Line 4	92
5.	Michigan Passengers and Baggage, Line 4	13
6.	Allocated to Interstate, Account of Soo Bridge	79
7.	Balance	
8.	Michigan Passengers and Baggage, other than Soo	79
	Bridge, Line 7	
9.	Divided on Michigan Passenger Miles, Ratio No. 10: 35.31	28
10.	Interstate 64 69	51
11.	Intrastate	
12.	Michigan Interstate Passengers and Baggage Recap.:	10
13.		13
14.	40	28
15.	m Dogg and Raggage	41

NOTE:—The Michigan Passenger portion of this charge is made up of the following:

o Deldes	\$13
Soo Bridge	79
Soo Union Depot	
Total Michigan Passenger	\$ 92

No. 116, General Administration of Joint Tracks, Yards and Terminals—Cr.

1	System Botel		%	8
1.	System Total, per Annual Report, \$197;*	allocate	ed	
9	to Michigan by Delf.		100.00	197*
	Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, III and IV (see detail page following Account No. 106)	,177,830		
3.	Freight	592,994	73.15	144*
4.	Passenger	584,836	26.85	53*
5.	Michigan Passenger, Line 4		100.00	704
6.	Divided relatively with the total of charges		100.00	53*
	to Michigan Passenger Services in General Accounts I, II, III and IV (see detail page following Account No. 106)	584,836		
7.	Sleepers and Diners	170,814	29.21	15*
8.	Mail and Express	74.569	12.75	7*
9.	Passengers and Baggage	339,453	58.04	31*
10.	Michigan Passengers and Baggage, Line 9		100.00	
11.	Divided relatively with the total of charges to Michigan Interstate and Intrastate		100.00	31*
	in General Accounts I, II, III and IV (see detail page following Account No.			
10	100)	339,453		
12.	Interstate	34,483	39.62	12*
13.	Introctoto	204,970	60.38	19*

NOTE: This charge is made up of Joint Insurance at the Soo.

^{*}NOTE:-Typewritten in red.

Valuation Expenses.

	a		% 100.00	\$ 8,208
1.	System Total, per Annual Report		100.00	0,200
2.	Divided relatively with the total mileage	01		
	all D., S. S. & A. tracks in and outside	771.51		
	Michigan		15.04	4 900
3.	Outside Michigan	131.49	17.04	1,399
4.	Michigan	640.02	82.96	6,809
5.	Michigan Total, Line 4		100.00	6,809
	Divided relatively with the total of			
U.	charges to Michigan Freight and Pas-			
	senger in General Accounts I, II, III			
	and IV (see detail page following Ac-			
	count No. 106) \$2	,177,830		
7.	_	,592,994	73.15	4,981
8.	Passenger	584,836	26.85	1,828
	Michigan Passenger, Line 8 Divided relatively with the total of charges		100.00	1,828
	to Michigan Passenger Services in Gen			
	eral Accounts I, II, III and IV (see de			
	tail page following Account No. 106)	\$584,836		
11.	Sleepers and Diners	170,814	29.21	534
12.	Mail and Express	74,569	12.75	233
13.	Passengers and Baggage	339,453	58.04	1,061
14	Michigan Passengers and Baggage, Line 13		100.00	1,061
	Divided relatively with the total of charges			
10.	to Michigan Interstate and Intrastate in			
	General Accounts I, II, III and IV (see			
	detail page following Account No. 106)	\$339,453		
16.		134,483	39.62	420
17.	22222	204,970	60.38	641
A.	Intrastate	_01,010	00.00	

Sleeping Car Service-Expenses.

	System \$	Michigan \$
Sleeping Cars—Repairs	5,454.97	
Sleeping Cars—Depreciation	2,683.66	
Conducting Sleeping Cars	15,808.21	
General Expenses	199.85	
TOTAL	24,146.69	18,539.83

Dining and Special Car Service-Expenses.

Dining and Special Cars—Repairs	3,850.21
Dining and Special Cars—Renewals	23.16*
Dining and Special Cars—Depreciation	2,465.40
Conducting Dining and Special Cars	47,431.91
General Expenses	543.27
TOTAL	54,267.63 44,076.17

*NOTE:-Typewritten in red.

These accounts in this year were designated as "Outside Operations" and charged to Income Account, but are here shown and included in total operating expenses for convenience of comparison with subsequent years.

Apportionments of Primary Expense Accounts

SUMMARY



DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY. Fiscal Year 1914.

Summary of Apportionment of Primary Expense Accounts.

				Mineral		Sleep	Mail	-Развепдега	Passengers & Baggage	ggage
Account	System	Total	Freight	Range Passen-	Total	ers &	& Ex-	Total	Inter- state	Intra- state
	**	**	**	ger	**	49	40	**	69	88
I. Maintenance of Way and Struc	Structures:							-	-	
Connertationdence	23.233	19.128	14,445		4.683	1,756	649	2,278	804	1,474
	20.376	20.198	15,066		5,132	2,041	703	2,388	843	1,545
	17.364	91.620	68.337		23,283	9,260	3,190	10,833	3,825	7,008
	50 034	48.268	36.001		12,267	4.878	1,681	5,708	2,015	3,693
Toool Matorial	30,509	97.132	20,237		6.895	2.742	945	3,208	1,133	2,075
65	239.089	976 353	208.052		68.301	26.087	9.453	32,761	11,568	21,193
and A. Ina	90,071	18 450	14 959		3.491	1.025	511	1,955	069	1,265
	26,702	45 886	34.636		11.250	3.304	1.646	6,300	2,225	4,075
Inge	74	74	7.4							
Or Change Dane's Cat Gda & Signa	9.795	8.758	6.881		1.877	551	275	1,051	371	089
11. Gr. Clustes, Follow, Car. Sec. S.	1 051	1.021	802		219	64	60	123	43	80
-	449	180	171		6	00	1	10	613	60
13. Signals & Interiorang Lance	2 340	9.847	2.193		654	192	96	366	129	237
	69 160	59.691	27.891		14.730	5.438	1.982	7.310	2,581	4,729
-	24 264	34 364	23.479		100	293	114	478	169	309
-	9.596	7.843	5.923		1.920	720	266	934	330	604
-	9 520	9.734	2.069		665	249	926	324	114	210
19. Injuries to Persons	200,0	709	530		172	64	24	84	30	54
2	167	137	103		34	13	NO.	16	9	10
Dress The	0 469	2 129	7 299		839	306	113	420	163	257
Maint'g Jt. Tks., Yds.	10,156*	10,156*	6,523		3,630*	1,361	503	1,766*	624*	1,142
	1000	0000000	40000		150 096	E7 COE	01 075	74 776	96 417	48 359

				and the second second second			MIC	HIGA	N N			
	Account	System			Mineral Range		Sleep.	Mail A Fr	-Passe	Passengers & Baggage	aggage	
	II. Maintenance of Equipment:	Total	Total	Freight		Total	Diners	press	Total	state	state	
		80	44	69	69	649	69	**	94	64	•	
-	Superintendence	12,662	10,617	7,438	124	3,055	871	526	1.658	585	1 073	
0 0		113,758	95,638	60,658	1,173	33,807	13,658	4.646	15,503	5.474		
0 6		206	151	154*		7.	4.		00	10	-	
-	-	24,560	20,870	14,536	421	5,913	2,389	810	2.714	958		
- 0		41,855	35,083		1,946	33,137		8.215	24.922	8 800	16 199	
vi e		7,199	6,034		335	5.699		1.413	4 286	1 512		
34.	Frt. Train Cars—Repairs	141,008	118,672	118,672						2,040		
100	Frt. Train Care	65 905	64 070	080								
~		10,200	010,10	04,010		00.0						
		10,169	6,600	0,717		2,139	804	297	1,038	367	671	
£		3,469	2,849	2,161		688	258	96	334	118	216	
÷ .	-	7,071	5,929	4,203		1,726	492	297	937	331	808	
6		996	881	713		168	48	29	16	66	200	
2		1,303	1,093	775		318	91	10	172	61	111	
00.	Other Expenses	25	21	15		9	61	-	0	1	6	
01.	Maintaining Jt. Equip. at Termis	-Dr. 803	35	19		16	9	00	00	1 00	9 10	
	Total Maintenance of Equpiment III. Traffic:	431,160	361,891	271,227	3,999	86,665	18,615	16,387	51,663	18,242	33,421	
53	Superintendence	31,901	26,441	14.584		11.857			11 057	4 10%	0000	
5 K	Outside Agencies	44,617	37,009	13,856		23,153			23,153	21,308	1.845	
56.	Traffic Associations Fast Freight Lines	897 660	4,193 245 545	245		4,186			4,186	2,891	1,295	
59.	Industrial & Immigation Bureaus Stationery and Printing	11,056	9,583	6,066		3,517			3,517	1,242	2,275	
	Total Traffic	105,707	88.067	41.852		46 915			46 015	200 00	0 40	
1	1					anda.			40,610	30,865	15,350	

"Note-Typewritten in red.

						17.	9 .0	L. P. R. B. B. B. L.	1501	
Account	System			Mineral		Sleep-	Mail -	-Passen	Passengers & Baggage Inter-Intra	ggage- Intra-
	Total	Total	Freight	Passen-	Total	Diners	press	Total	state	state
	86	**	64	60-	69	69-	64	**	640	49
IV. Transportation:							000		000	000
61. Superintendence	21,998	18,513	13,735	174	4,604	1,446	583	2,575	200	1,000
Ins	16,585	14,137	10,887		3,250	965	475	1,820	643	1,177
	909,991	147,375	127,019		20,356		2,036	18,320	6,469	11,851
Weighing & Car Service Assns.	1,793	1,483	1,483							
	21,704	21,704	21,704						1	
Station Supplies & Expenses	12.272	10.856	9.357		1.499			1,499	529	970
Vard Masters & their Clerks	4.659	4.659	4.511		148	26	[-	65	63	45
Vard Conductors & Brakemen	47,655	47.655	46.140		1.515	773	73	699	236	433
Vard Switch & Signal Tenders	4.052	4.052	3 923		129	99	9	57	20	37
Vard	1 319	1 312	1 270		42	21	03	19	10	12
Vard Enginemen	27.328	97.398	26.459		869	443	42	384	136	248
chouse Expenses—Yard	14.310	14.310	13,902		408	208	20	180	64	116
Fuel for Yard Locomotives	22.745	22,745	22,022		723	369	32	319	113	206
Water for Yard Locomotives	1.520	1,520	1,472		₩ 00	202	63	21	200	14
	280	280	271		6	10		*	1	eo .
Other Supplies for Yard Locos.	425		411		14	2-	7	9	63	*
Operat'g Jt. Yds. & TermlsDr.	42,671	18,595	12,103		6,492	2,623	897	2,972	1,049	1,923
	14,341*		12,352*		1,989*	804	275*	910	321*	589
	180,007	- Series	89,040	3,033	57,413	23,200	7,929	26,284	9,281	17,003
enses—Road	51,807	42,917	25,021		17,896	7,232	2,471	8,193	2,893	5,300
Fuel for Road Locomotives	23,794	268,338	176,328	4.612	87,398	35,318	12,070	40,010	14,128	25,882
Water for Road Locomotives	18,773	15,557	10,223	267	5,067	2,048	200	2,319	819	1,500
Lubricants for Road Locos.	4.328	3,587	2,357	62	1,168	472	191	535	189	346
-	5,654	4.678	3,413	73	1,192	482	165	545	192	353
Road Trainmen	14,038	177,746	119,299	3,025	55,422	9,218	4,600	41,604	14,690	26,914
Train Supplies & Expenses	40,664	34,000	6,927	1,401	25,672	7,707	3,846	14,119	4,985	9,134
90. Interl'ck'rs, Blk. & oth. SgnlsOprtn	1,277	24	23		1			1		1
-	8 369	7 999	7 507		ATE	100	6.1	000	00	ARD

^{*}Note-Typewritten in red.

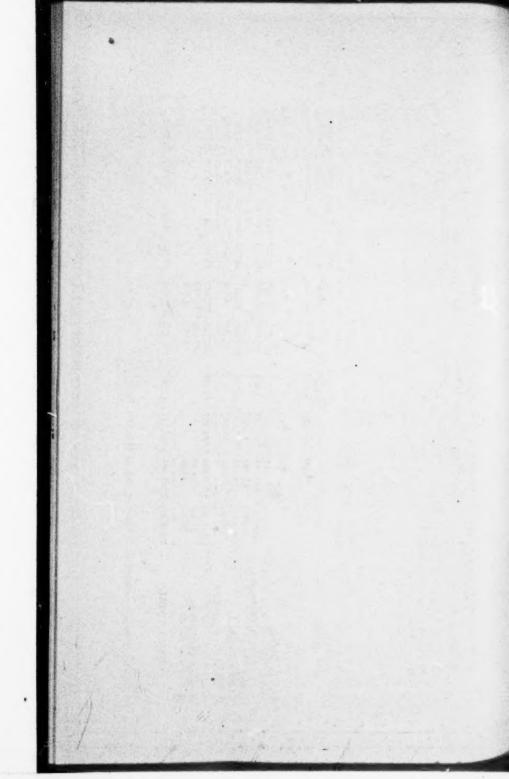
Account	System	Total	Freight	Mineral Range Passen-	Total	Sleep ers & Diners	D. S. S. & D. Mail & & Ex.	A. PassengerPascenger Int Total sta	ngers&B. Inter- state	Intra- state
IV. Transportation. (Continued)				il se		•	**			**
	4,100	3,045	2,166		879	279	109	181	173	318
Off.	12,432	10,455	7.53.8		2 917	111	261	18	9	12
	1,067	916	7.040		117	37	15	1,001	23	1,000
00. Loss and Damage—Baggage	667	346			346			346	122	224
02. Damage to Stock on Rt of Way	1,009	4,810	4,301		209	161	63	282	101	184
-	19 981	17 040	19 602	200	098	273	106	481	170	311
-	2,541	714	59)	900	115	1,184	162	2,086	1001	1,349
103. Operating Joint Tracks-Cr.	4,981	3,562	2,57.45		989	314*	122*	553	195	3000
	,294,558 1,088,720	088,720	777,293	13,147	298,280	94,574	36,907	166,799	58,959	107,840
106. Salaries & Exp. of General Officers	24,949	20,825	15,233		5,592	1,633	713	3.246	1.286	1.960
	38,681	32,287	23,618		8,669	2,532	1,105	5,032	1,994	3,038
	5,741	5,123	200		839	245	107	487	193	294
Inem	3,343 (0	8,304	6,074		2,230	651	282	1,294	513	781
-	260,01	3,233	1,671		1,562	456	199	907	359	548
. 20	K 023	100	9 0 20		191	47	21	93	37	26
Other Expe	9 96 6	100.4	0,00		1,128	328	144	455	260	395
-	0,200	2,126	1,99		732	214	93	425	168	257
Admin. Jt.	r. 197*	197	1410		28	150	7.	925	41	51
Valuation Expenses	8,208	6.809	1887	1	1 898	237	993	1 061	700	1
	-	İ		1	- loans	-	007	1,001	120	110
Total General	105,497	88,063	65,283		22,780	6.626	2,893	13,261	5 259	8 009

^{*}Note-Typewritten in red.

Duluth, South Shore & Atlantic Railway Company. Fiscal Year 1914.

	System			Mineral Range		Sleep- ers &	Sleep. Mail ers & Ex.	4	nger ngers&B Inter-	aggage- Intra-
	Tota	Total		ger	Total	Diners	press	Total	state	state
ecapitulation: faintenance of Way & Struc.	794,986	656,298	502,622	0000	153,676	57,625	21,275	74,776	26,417	48,359
	106,707	361,891	41,852	3,999	86,665	18,615	16,387	46,215	30,865	15,350
-	105,497	1,088,720 88,063	65,283	13,147	298,280 22,780	94,574 6,626	36,907	166,799 13,261	5,259	107,840 8,002
	2,731,908 24,147 54,268	2,283,039 18,540 44,076	1,658,277	17,146	607,616 18,540 44,076	177,440 18,540 44,076	77,462	352,714	139,742	212,972
	2,810,323	2,345,655	1,658,277	17,146	670,232	240,056	77,462	77,462 352,714 139,742	139,742	212,972

⁽a) This amount excludes, on account of cost of this suit, \$32,092.



Apportionments of Revenues DETAILS AND SUMMARY



DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY. Fiscal Year 1914. Summary of Railway Operating Recenue Accounts.

System Total Freight % \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$					Mineral		Sleep.	S. S. &	- D. S. S. & A. Passenger ep. MailPassengers	Passenger Passengers & Baggage	ggage
Fig. 1. State Freight	Account	Syste	m		Range		ers &	& Ex-		Inter-	Intra-
e: 2,94,597 1,818,061 1,818,061 8,411 8,411 8,411 8,411 8,411 2,18 8,411 8,411 8,411 8,411 8,411 8,411 2,18 8,411 3,41 8,41 8,41 8,41 8,41 8,41 8,41 8,41 8		Tota		Freight		Total	Diners	press	Total	state	state
2,091,597 1,818,061 1,818,061 1 1,014,471 954,037 8,411 8,411 2,184,019 8,411 2,184,11 2,11 2,184,11 2,11 2,184,11 2,11 2,184,11 2,11 2,184,11 2,11 2,184,11 2,11 2,184,11 2,11 2,184,11 2,11 2,184,11 2,11 2,184,11 2,11 2,184,11 2,11 2,11 2,11 2,11 2,11 2,11 2,11		**	••	•	**	**	W		*	*	**
1,014,471 954,037 844,184 84,181 2,8 8,411 3,4 8,411 3,448,41 3,448,41 3,448,41 3,448,41 48,411 3,448,41 48,411 3,448,41 48,411 3,448,41 48,411 3,448,41 48,411 3,448,41 48,411 3,448,41 48,411 3,448,41 48,411 48,4		2,091,597	1,818,061	1,818,061							
8,411 8,411 2,16 1,16	Passenger	1.014.471	954,037			954,037			954,037	334,103	619,934
Color Colo	Cxcess Baggage	9.101	8.411			8,411			8,411	2,567	5,844
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Aail Revenue	167.507	54,434			54,434		54,434			
15,785 7,157 8,615 8,615 1,075 1,0	Cxpress Revenue	32.572	29,659			29,659		29,629			
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Allk Revenue	549	316			316			316		316
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	other Passenger Train	7.755	7.157		737	9			6,420	2,393	4,027
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	twitching Revenue	15.788	8.615	8,615							
1.00	necial Service Train	3.044	2,437	1,362		1.075			1,075	25	1,050
600 498 498 498 498 498 498 498 498 79 79 79 79 79 79 79 79 79 79 79 79 79	fiscellanous Transportation	3.742	3,504	3,504							
79 79 79 79 79 79 79 79 79 79 79 79 79 7	tation & Train Privileges	009	498			498			498	174	324
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	arcel Room Receipts	7.9	46			43			49	28	21
66 66 66 66 66 66 66 66 66 66 66 66 66	torage-Freight	306	301	301							
Service 5,914 5,720 5,720 210 <	torage-Baggage	99	99			99			99	63	43
one Service 598 583 373 210 210 2ther Prop. 10,177 48,621 47,526 1,064 1,064 1,064 2ther Prop. 11,177 48,621 48,512 47,336 1,883 1,883 1,889 9,094 2,942 1,872 1,070 289* 289* 1,070 enue 40,017 30,482 30,482 30,482 34,966 34,966 34,966 34,966 34,966 34,093 974,140 340 nues 3,493,953 3,019,916 1,895,495 737 1,123,681 65,448 84,093 974,140 340	ar Service	5,914	5,720	5,720							
Other Prop. 10,177 9,826 8,762 1,064 1,064 1,064 9,094 48,621 48,519 47,336 1,183 1,183 1,183 10,904 2,942 1,872 1,872 1,070 1,070 1,070 10,084 2,954,468 1,895,498 737 1,058,233 84,093 974,140 340, 10 43,052 34,966 34,966 34,966 34,966 34,966 34,067 30,414 340, 10 43,052 34,966 1,123,681 65,448 84,093 974,140 340,	plagraph & Telephone Service	598	583	373		210			210	14	136
48,621 48,519 47,336 1,183 1,183 1,183 (697* 697* 408* 289* 289* 2,942 1,872 1,070 1,070 1,070 2,40,017 30,482 30,	tonts of Ridge & Other Prop.	10.177	9.826	8.762		1.064			1,064	873	691
697* 697* 408* 289* 289* 289* 289* 289* 289* 2989* 29094 2.942 1.872 1.070 1.070 2.048 2.954.468 1.895,498 737 1.058,233 30,482 30,482 30,482 34,966	Geoglaponia	48.621	48.519	47.336		1.183			1,183	414	492
9,094 2,942 1,872 1,070 1,070 1,070 2,410,884 2,954.468 1,895,498 737 1,058,233 84,093 974,140 and 43,052 34,966 34,966 34,966 34,966 34,968 34,968 34,968 34,968 34,968 34,968 34,968 34,968 34,968 34,968 34,968 34,968 34,968 34,968 34,968 34,968 34,968 3,974,140	oint Facilities Dr	697				289*			289		188
a. 1,058,233	oint Facilities—Cr.	9.094	63	-		1,070			1,070	425	645
40,017 30,482 30,482 30,482 43,052 34,966 34,966 34,966 34,966 34,966 34,966 34,966 34,966 34,968 84,093 974,140	1		2.954.468		737	1,058,233		84,093	974,140	340,498	633,642
3,493,953 3,019,916 1,895,493 737 1,123,681 65,448 84,093 974,140			34,966			30,482	30,482				
	1	3,493,953	3,019,916	1,895,493	737	1,123,681	65,448	84,093		340,498	633,642

ACCOUNT 8-Of the Total Michigan Portion, \$5,475 is on account of CM&STP trains for the full year's operation. This is credited as follows:

25% to DSS&A on account Maintenance of Way 75% to Train Movement, of which 14/78 credited to Mineral Range 64/78 credited to DSS&A

ACCOUNT 18-Excludes \$1,691 claimed to be from non-operated property not inventoried. (See Delf Exhibits)



INCOME ACCOUNT

The presentation of the following computations of income is not intended to waive the claim that the passenger earnings of the Mackinaw Transportation Company are to be added to the net corporate income of the passenger business, particularly if sleeping car and dining car operations are to be included.

Joint Facilities-Income Cr.

MICHIGAN.

	Mich- igan Total	Mich- igan Freight	Michigan Pas- senger	Michigan Com- mon
	\$	\$	\$	\$
Main Line-Ishpeming to Marquette	1,047.11		1,047.11	
Main Line-Negaunee to Calumet	6,528.97		6,528.97	
Main Line-Houghton to Pilgrim	,		,	
M. R. Frts.	1,215.32			1,215.32
Mine Yard Tracks, L. S. & I. Switch			9	,
Engine	1,334.40	1,334.40		
Coal Dock Tracks, Marquette	11.25	11.25		
Land Negaunee, Passenger Station	150.00		150.00	
Union Depot Tracks, Negaunee	57.01			57.01
Enginehouse, Houghton	47.20	47.20		
Yard Tracks, Sault Ste. Marie	581.10			581.10
	10,972.36	1,392.85	7,726.08	1,853.43
Common to Frt. (64.02%), Pass.				
(35.98%)		1,186.57	666.86	
	10,972.36	2,579.42	8,392.94	
Negaune to Calumet and return to Ishpeming. D., S. S. & A. 163 miles, Mineral Range 28= 28/191 to Mineral Range, Total				
\$6,528.97	957.13		957.13	
	10,015.23	2.579.42	7.435.81	
Passenger to Intrastate 64.98%	,	_,	4,831.79	
Passenger to Interstate 35.02%		*	2,604.02	

Hire of Equipment.

ching Account(a) 7,320,00 6,188,33 5,193.87 994.46 994.46 Co. 2,198.48 1,796.16 1,796.16 3.00 2,45 2.45 2.45 2.45 2.45 2.45 2.88 22.88 2,129.48 1,597.79 105		System	Michigan	Michigan Freight	Michigan Passengers	and and and Baggage Diners	and Diners
28.00 22.88 34.27 34.27 22.88 22.88 22.88 2.129.48 1.507.38 1.507.38 1.807.38 1.710.88 1.397.79 105.79 105.79 105.79 105.79 1.397.79 205.179.99 167.532.205.179.99 167.632.05 164.386.80 3.245.25 1.847.46 1159.024.20 129.922.77 129.922.77 129.922.77 129.922.77 129.922.77 129.922.77 129.922.77 129.922.77 129.922.77 129.922.77 129.922.77 1.53.49 115.63.63 135.059.56 28.435.77 27.163.47 27.163.47 27.163.49 1154.89 1	Equipment Leased to Others: Locomotives to Soo Bridge Switching Account(a) Various Companies Cars to L. S. Term. and Transp. Co.	2,198.48 2,198.48 1.00 3.00	6,188.33 1,796.16 2.45	\$,193.87 1,796.16 2.45	994.46	1	
2,212.21 1,807.38 1,807.38 1,807.38 1,70.88 1,70.88 1,397.79 1,70.88 1,397.79 1,397.79 1,397.79 1,397.79 1,397.79 1,397.79 1,20 1,20 1,20 1,20 1,20 1,20 1,20 1,20	Equipment Interchanged, Borrowed: Passenger Locomotives Freight Locomotives Switch Locomotives	28.00 41.95 129.48	7,987.76 22.88 34.27 105.79	6,993.30 34.27 105.79	994.46	994.46	
205,179,99 167,632,05 164,386.80 3,245,25 1,847.46 75,00 64,54 64.54 64.54 61.54 73.24 159,024,20 129,922,77 129,922,77 73.24 73.24 160,797.95 131,208.52 130,230,03 978,49 978,49 35,059,56 28,435,77 27,163,47 1272,30 125,49* 1144 ss.02 43,95* 1144 ss.02 43,95*	assenger Cars assenger Sleepers reight Train Cars Vork Equipment	2,212.21 1,710.88 201,014.97 42.50	1,807.38 1,397.79 164,229.22 34.72	164,229.22	1,807.38 1,397.79 17.20	1,807.38	1,397.79
### 188.68 ### 168.08	Equipment Interchange Loaned	205,179.99	167,632.05	164,386.80	3,245.25	1,847.46	1,397.79
131,208.52 130,230.03 978.49 978.49 28,435.77 27,163.47 1,272.30 125,49* Interstate 55,02 43.95* [Intrastate 64,98 81.54*	Passenger Locomotives Freight Locomotives Switch Locomotives Passenger Train Cars Freight Train Cars	475.74 205.73 79.00 632.28 159,024.20	388.68 168.08 64.54 516.57 129,922.77	168.08 64.54 129,922.77 74.64	388.68	388.68 516.57 73.24	
AN INCH ALL DO NOT THE THE THE THE THE THE THE THE THE TH	ire of Equipment.—Dr. Balance	35,659.56	131,208.52 28,435.77 Interstate Intrastate	130,230.03	978.49 1,272.30 35.02 64.98	978.49 125.49* 43.95* 81.54*	1,397.79

Taxes-Income Dr.

1. System Total, per Annual Report, \$247,443.

2. Michigan Total

226,060

3. Michigan Taxes assigned to Services relatively with the allocations and assignments of the Michigan Operating Expenses-

4.	Michigan Total	2,345,655	100.00	226,060
5.	Freight	1,658,277	70.70	159,824
6.	Mineral Range Passenger	17,146	.73	1,650
7.	D., S. S. & A. Passenger	670,232	28.57	64,586
8.	D., S. S. & A. Passenger	670,232	100.00	64,586
9.	Sleepers and Diners	240,056	35.82	23,135
10.	Mail and Express	77,462	11.56	7,466
11.	Passengers and Baggage	352,714	52.62	33,935
12.	Passenger and Baggage	352,714	100.00	33,985
13.	Interstate	139.742	39.62	13,465
14.	Intrastate	212,972	60.38	20,520

The above assignment of Taxes is for temporary use.

Duluth, South Shore & Aflantic Railway Company. Fiscal Year 1914.

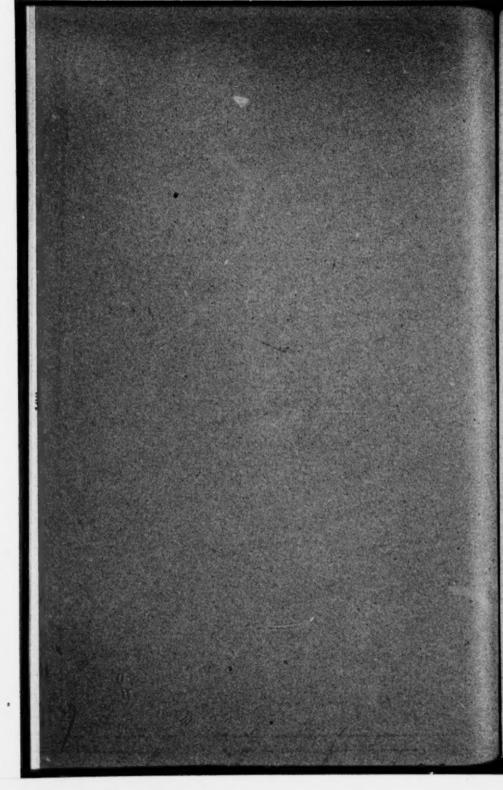
Income Account.

						D.S.	8.8.8	D. S. S. & A. Passenger	nger	
	System	m Total		Mineral Range Freight Passen.	Total	Sleep- ers & Diners	& Ex-	-Passer Total	ssengers & Baggage- Inter- Intra-	lntra- state
Railway Operating Revenue Railway Operating Expenses	3,493,953	3,019,916 1,895,49 2,345,655 1,658,27	1,895,493 1,658,277	ger \$ 737 17, 146	\$ 1,123,681 670,232	\$ 65,448 240,056	84,093 77,462	\$ 974,140 352,714	\$ 340,498 139,742	\$ 633,642 212,972
	683,630	674,261	237,221	16,409*	453,449	174,608	6,631	621,426	200,756	420,670
Additions: Joint Facilities—Cr.(a) Interest—Cr.	10.972	10,972	2,579	957	7,436			7,436	2,604	4,832
TOTAL INCOME	700,706	690,220	242,993	15,452*	462,679	174,608*	6,631	630,656	203,988	426,668
Hire of Equipment—Dr.(b)	35,060	28,436	27,161		1,272	1,398		126	44.	828
four Facilities—Dr.	37,367	9,882	7,503	1,650	2,379	23,135	7,466	2,379	1,343	1,036 20,520
	319,971	264,479	194,59	1,650	68,237	24,533	7,466	36,238	14,764	21,474
Net Corporate Income	380,735	425,741	48,401	17,102*	394,442	199,141*	8355	835* 594,418 189,224	189,224	405,194

Details on third preceding page. Details on second page preceding. Details on first page preceding. 333

*Note-Typewritten in red.

DULUTH SOUTH SHORE & ATLANTIC RATE CASE Cost of Passinger Service, Fiscal Year 1915. By C. A. Parter.



RATIOS. AND OTHER DATA.



Ratio No. 1-Michigan Gross Ton Miles on Common Tracks.

	Total	Freight	Passenger
Freight:			
Freight Train Cars	247,749,151	247,749,151	
Train Load	181,491,806	181,491,806	
Locomotives	80,645,501	80,645,501	
Yard Switching on Common			
Tracks	20,332,985	20,332,985	
Train Switching on Common			
Tracks	9,839,864	9,839,864	
Passenger:			
Passenger Train Cars	166,302,726		166,302,726
Train Loads	7,866,130		7,866,130
Locomotives	83,591,522		83,591,522
Yard Switching on Common			
Tracks	451,148		451,146
Train Switching on Common		,	
Tracks	349,357		349,357
Totals	798,620,190	540,059,307	258,560,883
Percents	100.00	67.62	32.38
2	200,00		

Ratio No. 1a-Michigan Gross Ton Miles on Common Tracks.

	Total	Sleepers & Diners	Mail & Express	Passengers & Baggage
Passenger train Cars	166,302,726	69,798,012	21,749,669	74,755,045
Train Load	7,866,130		3,525,387	4,340,743
Locomotives (a)	83,591,522	33,503,482	12,129,130	37,985,910
Yard Switching	451,148	287,968	17,505	145,675
Train Switching	349,357		58,226	291,131
Total	258,560,883	103,589,462	37,479,917	117,491,504
Percent	100.00	40.06	14.50	45.44

(a) Apportioned relatively with the ton miles of Passenger train cars and loads as follows:

•	Car Ton Miles	Load Ton Miles	Total Ton Miles		Locomotive Ton miles
Sleepers and Diners	69,798,012		69,798,012	40,08	33,503,482
Mail and Express Passengers and Baggage	21,749,669 74,755,045	3,525,387 4,340,743	25,275,056 79,095, 788	14.51 45.41	12,129,130 37,958,910
Total	166,302,726	7,866,130	174,168,856	100.00	38,591,522

Ratio No. 1b—Michigan Gross Ton Miles on Common Tracks. Operated on the D. S. S. & A. by the D. S. S. & A.

Total	Sleepers & Diners	Mail & Express	Passengers & Baggage
162,864,366	69,478,272	21,772,217	71,613,877
7,541,650 80,995,682	33,021,940	3,200,907 11,873,967	4,340,743 36,099,775
251,401,698	102,500,212	36,847,091	112,054,395
	162,864,366 7,541,650 80,995,682	Total & Diners 162,864,366 69,478,272 7,541,650 80,995,682 33,021,940 251,401,698 102,500,212	Total & & & & & & & & & & & & & & & & & & &

(a) Apportioned relatively with the ton miles of Passenger train cars and leads as lows:

	Car Ton Miles	Load Ton Miles	Total Ton Miles	Percent	Locomotive Ton miles
epers and Diners il and Express	69,478,272 21,772.217	3,200,907 4,340,743	69,478,272 24,973,124 75,954,620	14.66	33,021,940 11,873,967 36,099,775
sengers and Baggage Total	71, <u>6</u> 13,877 162,864,366	7,541,650	170,406,016		80,995,682

Ratio No. 2-Michigan Equated Track Miles of Tracks Maintained by the D. S. S. & A.

		-Actual	Mileage-			-Equated	Mileage-	
	Total	Freight	Common	Pas- senger	Total	Freight	Common	Pas- senger
Main Line	421.25	12.47	408.78		421.25	12.47	408.78	
Second Track	6.55		6.55		6.55		6.55	
Spurs, Industrial	21.89	21.89			10.94	10.94		
Spurs, Mines	22.21	22.21			11.11	11.11		
Sidings	155.95	113.29	40.56	2.10	77.98	56.65	20.28	1.05
Total Percents	627.85	169.86	455.89	2.10	527.83 100.00	91.17 17.27	435.61 82.53	1.05 0.20

NOTE:-

The above equation on the following basis:
Main and Second Tracks 1.00
Spurs and Sidings .50

Ratio No. 3—Michigan Passenger Train Car Miles, Including C., M. & St. P. and C. & N. W. Into Marquette.

			1	Passengers
		Sleepers	Mail &	and
	Total	& Diners	Express	Baggage
Passenger Cars	1,675,964		25,482	1,650,482
Passenger Cars, Special	3,433			3,433
Other Passenger Train Cars	863,350		538,644	324,700
Other Passenger Train Cars, Sp				406
Sleepers, Parlor and Observation	n.			
Foreign	210,903	210,903		
Sleepers, Parlor and Observation				
Special	239	239		
Diners, Foreign	87,145	87,145		
Sleepers, D. S. S. & A.	527,327	527,327		
Diners, D. S. S. & A.	116,372	116,372		
Observation Diners, D. S. S. &		179,976		
Passenger Cars-C., M. & St. P	,			
and C. & N. W.	66,470			66,470
Other Passenger Train Cars-	,			
C., M. & St. P. and C. & N.	W. 32,623		1,123	31,500
Sleepers, C., M. & St. P. and	,			
C. & N. W.	4,380	4,380		
Totals	3,768,588	1,126,342	565,249	2,076,997
Percents	100.00	29.89	15.00	55.11

Ratio No. 3a—Michigan Passenger Train Car Miles, Excluding the C., M. & St. P. and C. & N. W. Into Marquette.

		Car Miles-	-Michiga	n
	Total	Sleepers & Diners	Mail & Express	Passengers and Baggage
Total as above	3,768,588	1,126,342	565,249	2,076,997
Deduct C. M. & St. P. and C. & N. W.	103,473	4,380	1,123	97,970
Totals Percents	3,665,115 100.00	1,121,962 30.61	564,126 15.39	1,979,027 54.00

Ratio No. 3b—Michigan Passenger Train Car Miles, D. S. S. & A. Trains on D. S. S. & A. Tracks, exclusive of Sleepers and Diners.

	Total	Passengers & Baggage	Mail & Express
Passenger Train Cars	1,675,964	25,482	1,650,482
Passenger Train Cars, Special	3,433	,	3,433
Other Passenger Train Cars	863,350	538,644	324,706
Other Passenger Train Cars, Special	406	,	406
Total	2,543,153	564,126	1,979,027
Percent	100.00	22.18	77.82

Ratio No. 3c—System Passenger Car Miles (other than Sleepers and Diners) on the D. S. S. & A. and Mineral Range.

	Car Miles	Percent
Michigan DSS&A Cars on DSS&A Michigan DSS&A Cars on Mineral Range Outside Michigan DSS&A Cars on DSS&A	2,177,912 $137,866$ $480,016$	77.90 4.93 17.17
Total	2,795,794	100.00

Ratio No. 3d—Michigan Passenger Train Car Miles (D. S. S. & A.) Divided to Mail and Express and Passenger and Baggage.

Mich. Pass. Train Cars, Pass. and Baggage Mich. Pass. Train Cars, Mail and Express	Car Miles 1,613,786 564,126	Percent 74.10 25.90
Total	2,177,912	100.00

Ratio No. 4—Time of Trains and Switching on Common Tracks in Michigan.

	Mileage	Minutes per Mile	Total Time in Minutes	Passenger Time	Freight Time
Passenger Trains	782,641	2.4862	1,945,802	1,945,802	
	659,025	6.0559	3,990,989		3,990,989
Mixed Trains	16,497	2,9227	48,216	9,981	38,235
Special Passenger	417	2.4862	1,037	1,037	
Special Mixed	674	6.0559	4,082	845	3,237
1,	459,254		5,990,126	1,957,665	4,032,461
Deduct for train left on exclusive tracks	3,418	10.	34,180		34,180
1,	,455,836		5,955,946	1,957,665	3,998,281
Add Yard Switching on Common Tracks:					
Passenger	3,404	10.	34,040	34,040	
Freight	106,935	10.	1,069,350		1,069,350
Total 1	,566,175		7,059,336 100.00	1,991,705 28.21	5,067,631 71.79

Ratio 4a—System Time of Use of Tracks, Passenger and Freight Trains and Yard Switching.

	System Miles	Minutes per Mile	Total Time in Minutes	Passenger Time	Freight Time
Passenger Trains	940,916	2.4862	2,339,395	2,339,395	
Freight Trains	796,075	6.0559	4,820,951		4,820,951
Mixed Trains	16,497	2.9227	48,216	9,981	38,233
Special Passenger	477	2.4862	1,186	1,186	Se
Special Mixed	783	6.0559	4,742	982	3,760
Passenger Yard				Participation of	-,
Switching Preight Yard	7,288	10.	72,880	72,880	
Switching	208,388	10.	2,083,880		2,083,880
Totals			9,371,250	2,424,424	6,946,826
Percent			100.00	25.87	74.13

Ratio No. 10-Michigan Passenger Miles.

Intrastate passengers, one mile Interstate passengers, one mile	Miles 20,342,201 8,597,088	Percent 70.29 29.71
Total	28,938,289	100.00

Ratio No. 11a-System Revenue Freight Train Miles.

Michigan Freight Train Miles Outside Mich. Freight Train Miles	Miles 672,137 137,137	Percent 83.06 16.94
Total	809,778	100.00

Ratio No. 11b-System Revenue Passenger Train Miles.

Michigan Passenger Train Miles Outside Mich. Passenger Train Miles	Miles 754,165 158,357	Percent 82.65 17.35
Total	912,522	100.00

Passenger and Freight Switching in Various Yards in Michigan and Ratios No. 13, No. 13a, No. 13b and No. 13c.

	s	witching M	lles	•	Subdivi	sion of F	assenger
	Total	Freight	Passen	Passen ger Percent	& Ex-	Sleep- ers & Diners	Passen- gers & Baggage
Marquette St. Ignace Houghton Ishpeming-Negaunee	107,990 39,708 16,073 51,905	102,736 37,674 16,073 51,905	5,254 2,034	4.87 5.12	1.92 12.93	57.37 33.09	40.71 53.98
Totals	215,676	208,388	7,288	3.38	4.99	50.59	44.42
frain Switching	99,040	96,820	2,220		16.67		83.33
fotal all Switching	314,716	305,208	9,508	3.02	7.72	38.78	53.50
							~
Ratio No. 13, Tota	Switchin	ng: Pas Frei	senger ight				3.02 96.98
tatio No. 13a, Yard	Switchin	g: Pass Frei	senger ight				3.38 96.62
Ratio No. 13b, Yard	Switchin	Mai Slee	ed to S l and E pers ar sengers	xpress	ers	e	4.99 50.59 44.42
latio No. 13c, All S	witching	assigned Mai Slee		rices : Express id Din	ers		7.72 38.78 53.59

Ratio No. 17-Allocated Station Pay Roll, Michigan.

Allocated Passenger Employees Allocated Freight Employees	Amount 10,933.36 58,181.23	Percent 15.62 84.18	
Total	69,114.59	100.00	

Ratio No. 17a-Passenger Trainmen's Pay Roll.

Conductors, January and May	Amount 5,910,45	Percent 53.27
Brakemen, January and May Baggagemen, January and May	3,352.25 1,932.45	29.31 17.42
Total	11,095.15	100.00

LOCOMOTIVE MILEAGE.

Train and Switching Used in Various Accounts.

	System			Michigan		
	Total	Passenger	Freight	Total	Passenger	Freight
Passenger	932,61	7 932,617		770,829	770,829	
Freight	836,92		836,929	697,148		697,148
Mixed	16,49		13,082	16,497	3,415	13,082
Special Passens			-	473		
Special Mixed	930	6 194	742	827	171	656
ī	,767,55	936,801	850,753	1,485,774	774,888	710,886
Switching:						
Train Pass'ge				2,220		
Train Freight	117,26		117,263	96,820		96,820
Yard Pass'ger	7,28	8 7,288		7,288		
Yard Freight	208,38	8	208,388	208,388	3	208,388
- 1	335,15	9 9,508	325,651	314,716	9,508	305,208
M. R. Passenge	r 42,57	7 42,577		42,577	42,577	
C.&N.W. Pass.	10.95	0 10,950		10,950	10,950	
C.M.&St.P. Pas				21,498		
	32,44	8 32,448		32,448	32,448	

TRAIN MILEAGE AND TRAIN SWITCHING.

Used in Various Accounts.

		System			Michigan	
	Total	Passenger	Freight	Total	Passenger	Freight
Trains:						
Passenger	908,468	908,468		750,193		
Freight	796,075		796,075	659,025		659,025
Mixed Special:	16,497	3,415	13,082	16,497	3,415	13,082
Passenger	477	477		417	417	
Mixed	783	162	621	674	140	534
1	,772,300	912,522	809,778	1,426,806	754,165	672,641
Train Switchin	a:					
Passenger	2,220	2,220		2,220	2,220	
Freight	117,263		117,263	96,820		96,820
	119,483	2,220	117,263	99,040	2,220	96,820
M. R. Passenge	r 42,577	42,577		42,577	42,577	
C.M.&St.P. Pas	s. 21.498	21,498		21,498	21,498	
C.&N.W. Pass.	10,950	10,950		10,950		
	32,448	32,448		32,448	32,448	
Light Locomoti	ve					
Miles	44,783	14,912	29,871	38,786	11,399	27,387
Light Locomoti						
Miles, Specia		44	168	170	35	135
Total	44,995	14,956	30,039	38,956	11,434	27,522

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Apportionments of Primary Expense Accounts.

Details.

The basic figures, as used in the following computations and divisions of expenses, are used at taken from the books and records of the company, without adjustment for the purpose of reducing them to those necessary for a normal year of operation, and are subject to adjustments to be made to eliminate expenditures to make good deferred maintenance, and those for additions and betterments, etc.

It is the claim of defendants that the expenses in the Maintenance of Way group of this year were excessive in at least the amount of \$20,000.

Accounts against which there are no charges for the year.

Maintenance of Way and Structures:

- No. 203 Roadway-Depreciation.
 - 204 Underground Power Tubes.
 - 205 Underground Power Tubes-Depreciation.
 - 206 Tunnels and Subways.
 - 207 Tunnels and Subways-Depreciation.
 - 209 Bridges, Trestles and Culverts-Depreciation.
 - 210 Elevated Structures.
 - 211 Elevated Structures—Depreciation.
 - 213 Ties-Depreciation.
 - 215 Rails-Depreciation.
 - 217 Other Track Material-Depreciaton.
 - 219 Ballast-Depreciation.
 - 222 Right of Way Fences-Depreciation.
 - 224 Snow and Sand Fences and Snowsheds-Depreciation.
 - 226 Crossings and Signs-Depreciation.
 - 228 Station and Office Buildings-Depreciation.
 - 230 Roadway Buildings—Depreciation.
 - Water Stations—Depreciation.Fuel Stations—Depreciation.
 - 236 Shops and Enginehouses-Depreciation.
 - 237 Grain Elevators.
 - 238 Grain Elevators-Depreciation.
 - 239 Storage Warehouses.
 - 240 Storage Warehouses-Depreciation.
 - 242 Wharves and Docks-Depreciation.
 - 245 Gas Producing Plants.
 - 246 Gas Producing Plants—Depreciation.
 - 248 Telegraph and Telephone Lines-Depreciation.
 - 250 Signals and Interlockers—Depreciation.
 - 251 Power Plant Dams, Canals and Pipe Lines.
 - 252 Power Plant Dams, Canals and Pipe Lines-Depreciation.

Maintenance of Way and Structures-Continued.

Power Plant Buildings. 253

Power Plant Buildings-Depreciation. 254

Power Sub-station Buildings. 255

Power Sub-station Buildings-Depreciation. 256

Power Transmission Systems. 257

Power Transmission Systems—Depreciation. Power Distribution Systems. 258

259

Power Distribution Systems-Depreciation. 260

Power Line Poles and Fixtures. 261

Power Line Poles and Fixtures-Depreciation. 262

Underground Conduits. 263

Underground Conduits-Depreciation. 264

Miscellaneous Structures. 265

Miscellaneous Structures-Depreciation. 266

Paving-Depreciation. 268

Roadway Machines-Depreciation. 270

Maintenance of Equipment:

No. 303 Shop Machinery-Depreciation.

304 Power Plant Machinery.

305 Power Plant Machinery-Depreciation.

306 Power Sub-Station Apparatus.

307 Power Sub-Station Apparatus-Depreciation.

311 Other Locomotives-Repairs.

312 Other Locomotives-Depreciation.

313 Other Locomotives—Retirements.

319 Passenger-train Cars—Retirements. 320 Motor Equipment of Cars—Repairs.

321 Motor Equipment of Cars—Depreciation.

322 Motor Equipment of Cars—Retirements.

323 Floating Equipment-Repairs.

324 Floating Equipment—Depreciation.

325 Floating Equipment—Retirements. 329 Miscellaneous Equipment—Repairs.

329 Miscellaneous Equipment—Repairs.
330 Miscellaneous Equipment—Depreciation.

330 Miscellaneous Equipment—Depreciation. 331 Miscellaneous Equipment—Retirements.

335 Other Expenses.

Traffic Expenses:

No. 359 Other Expenses.

Transportation-Rail Line:

No. 381 Yard Motormen.

383 Yard Switching Power Produced.

384 Yard Switching Power Purchased.

393 Train Motormen.

395 Train Power Produced.

396 Train Power Purchased. 406 Drawbridge Operation.

408 Operating Floating Equipment.

409 Express Service.

Transportation-Water Line:

No. 431 Operation of Vessels.

432 Operation of Terminals.

433 Incidental.

Miscellaneous Operations:

Hotels and Restaurants. No. 442

Grain Elevators. 443

Stock Yards. 444

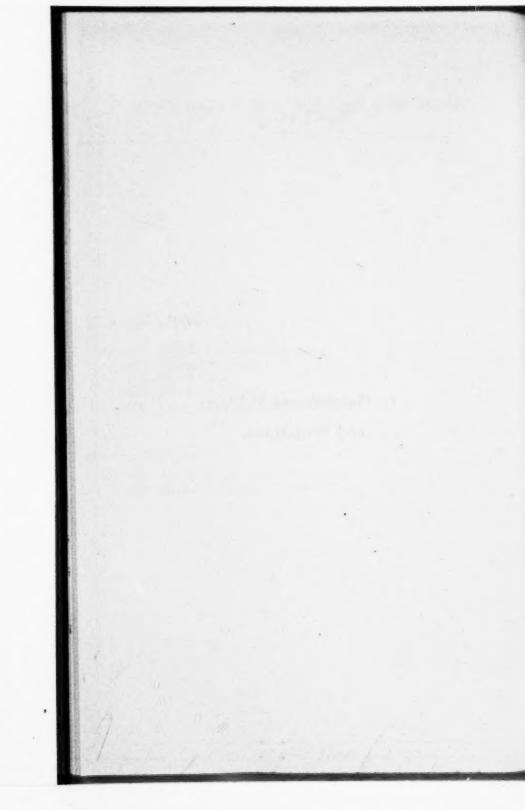
445

Producing Power Sold. Other Miscellaneous Operations. 446

General Expenses:

Relief Department Expenses. General Joint Facilities—Cr. No. 456

I. Maintenance of Way and Structures.



Maintenance of Way and Structures. No. 201, Superintendence.

			% 100.00	\$ 22,331
1.	System Total, per Annual Report		100.00	22,001
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following)			
3.		114,925	22.21	4,960
4.	Michigan	402,485	77.79	17,371
-	Michigan Total, Line 4		100.00	17,371
6.		1		
7.		296,716	73.72	12,806
8.		105,769	26.28	4,565
9.	Michigan Passenger, Line 8		100.00	4,565
10,	Divided relatively with the total of charges to Michigan Passenger Service in Ac- counts 202 to 243 inclusive, 247, 249 and 272 (see detail page following)			
11.		38,936	36.81	1,680
12.		15,381	14.54	664
13.		51,452	48.65	2,221
14.	Michigan Passengers and Baggage, Line	13	100.00	2,221
15.	. Divided on Michigan Passenger miles, R	atio No. 1	0.	200
16.			29.71	660
17.	. Intrastate		70.29	1,561

Details for dividing Accounts Nos. 201, 267, 269, 271, 273, 274, 275, 276, 277, 278 and 279.

					Mic	higan	enger	
Acct. No.	System Total	Outside Michigan	Total	Freight	Total	Sleepers & Diners	Mail & Express	Passenger & Baggage
202	\$ 47,209	\$ 7,940	\$ 39,269	\$ 30,048	\$ 9,221	\$ 2,756	\$ 1,383	\$ 5,082
208	86,936	47.568	39,368	28,732	10,636	3,179	1,595	5,862
212	95,352	15,959	79,393	58,018	21,375	8,563	3,099	9,713
214	20,682	900	19,782	14,456	5,326	2,134	772	2,420
216	23,469	1.663	21,806	15,935	5,871	2,352	851	2,668
218	10,362	659	9,703	7,091	2,612	1,046	379	1,187
220	178,067	32,519	145,548	106,362	39,186.	15,698	5,682	17,806
221	5,616	2,307	3,309	2,532	777	232	117	428
223	244	45	199	152	47	14	7	26
225	1,656	352	1.304	997	307	92	46	169
227	7.089	680	6,409	4,452	1,957		196	1,761
229	1,933	740	1.193	872	321	129	46	146
231	5,065	779	4,286	2,824	1,462	597	213	652
233	2,581	397	2.184	1,439	745	304	109	332
235	3,519	460	3.059	2,112	947	346	144	457
241	884		884	693	191	63	25	103
243	2,091		2,091	2,091				
247	2,857	417	2,440	1,824	616	184	92	340
249	492	294	198	188	10	3	1	6
272	21,306	1,246	20,060	15,898	4,162	1,244	624	2,294
Total	517,410	114,925	402,485	296,716	105,769	38,936	15,381	51,452

No. 202-Roadway Maintenance.

		%	\$
1. 8	ystem Total, per Annual Report, \$47,209; allocated to Michigan		39,269
2. 8	ubdivided into sub-primary accounts.		
3.	Care of roadbed		3,876
	General Cleaning		11,439
4. 5.	Watching Roadway		20,852
6.	Track Changes		66
6. 7.	Train Service		2,580
8.	Bank Protection		392
9.	Other Expenses.		64
10. M	lichigan Total, Line 1	100.00	39,269
11. I	Divided on Michigan Equated Track Miles, Ratio		
	No. 2.	17.27	6,782
12.	Freight	82.53	32,409
13.	Common Freight and Passenger	.20	78
14.	Passenger	.20	•0
15. 1	dichigan Common, Line 13	100.00	32,409
	Divided on Michigan Time, Ratio No. 4.		
17.	Freight	71.79	23,266
18.	Passenger	28.21	9,143
19 7	Michigan Freight Recap.:		
20.	Exclusive, Line 12		6,782
21.	Common, Line 17		23,266
22.	Total Michigan Freight		30,048

No. 202-Roadway Maintenance (Continued).

		%	\$
	Michigan Passenger Recap.:		
24.	Exclusive, Line 14		78
25.	Common, Line 18		9,143
26.	Total Michigan Passenger		9,221
27.	Michigan Passenger, Line 26	100.00	9,221
28.	Divided on Michigan Total Passenger train car miles, Ratio No. 3.		
29.	Sleepers and Diners	29.89	2,756
30.	Mail and Express	15.00	1,383
31.	Passengers and Baggage	55.11	5,082
32.	Michigan Passengers and Baggage, Line 31	100.00	5,082
33.	Divided on Michigan Passenger miles, Ratio No. 10.		
34.	Interstate	29.71	1,510
35.	Intrastate	70.29	3,572

NOTE—This account corresponds with Group B of Account No. 6 under the old classification.

No. 208-Bridges, Trestles and Culverts.

		%	\$
1.	System Total, per Annual Report, \$86,936; allo-		00 000
	cated to Michigan	100.00	39,368
2.	Divided relatively with 1916 Account \$45,887		
3.	Freight 1,940	4.23	1,665
4.	Common Freight and Passenger 43,947	95.77	37,703
5.	Michigan Common, Line 4	100.00	37,703
6.	Divided on Michigan Time, Ratio No. 4.		
7.		71.79	27,067
8.	Passenger	28.21	10,636
9.	Michigan Freight Recap.:		
10.			1,665
11.			27,067
12.			28,732
13.	Michigan Passenger, Line 8	100.00	10,636
14.	Divided on Michigan Total Passenger train car miles, Ratio No. 3.		
15.		29.89	3,179
16.		15.00	1,595
17.		55.11	5,862
18.	Michigan Passengers and Baggage, Line 17	100.00	5,862
19.	Divided on Michigan Passenger miles, Ratio No. 10.		
20.		29.71	1,742
21.	Intrastate	70.29	4,120

Duluth South Shore & Atlantic Railway Company Fiscal Year 1915.

No. 212, Ties.

		%	\$
	System Total, per Annal Report, \$95,352; allocated to Michigan by Delf.	100.00	79,393
2.	Divided on Michigan Equated Track miles, Ratio No. 2.		
3.	Freight	17.27	13,711
4.	Common Freight and Passenger	82.53	65,523
5.	Passenger	.20	159
6.	Michigan Common, Line 4	100.00	65,523
	Divided on Michigan Total Gross Ton miles, Ratio No. 1.		
8.	Freight	67.62	44,307
9.	Passenger	32.38	21,216
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		13,711
12.	Common, Line 8		44,307
13.	Total Michigan Freight		58,018
14.	Michigan Passenger Recap:		
15.	Exclusive, Line 5		159
16.	Common, Line 9		21,216
17.	Total Michigan Passenger		21,375
18.	Michigan Passenger, Line 17	100.00	21,375
	Divided on Michigan Passenger Gross Ton-miles, Ratio No. 1 a	1 5	
20.	Sleepers and Diners	40.06	8,563
21.		14.50	3.099
22.	Passengers and Baggage	45.44	9,713
23.	Michigan Passengers and Baggage, Line 22	100.00	9.713
24.	Divided on Michigan Passenger miles, Ratio No. 10		
25.	Interstate	29.71	2,886
26.	Intrastate	70.29	6,827

Duluth South Shore & Atlantic Railway Company Fiscal Year 1915.

No. 214, Rails.				
		%	\$	
	System Total, per Annual Report, \$20,682; allocated to Michigan by Delf.	100.00	19,782	
2.	Divided on Michigan Equated Track miles, Ratio No. 2.			
3.	Freight	17.27	3,416	
4.	Common Freight and Passenger	82.53	16,326	
5.	Passenger	.20	40	
	Michigan Common, Line 4	100.00	16,326	
7.	Divided on Michigan Total Gross Ton miles, Ratio No. 1.			
8.	Freight	67.62	11,040	
9.	Passenger	32.38	5,286	
	Michigan Freight Recap:		0.410	
11.	Exclusive, Line 3		3,416	
12.	Common, Line 8		11,040	
13.	Total Michigan Freight		14,456	
	Michigan Passenger Recap:		40	
15.			5 996	
16.			5,286	
17.	Total Michigan Passenger		5,326	
	Michigan Passenger, Line 17	100.00	5,326	
19.	Divided on Michigan Passenger Gross Ton miles, Ratio No. 1 a			
20.		40.06	2,134	
21.	Mail and Express	14.50	772	
22.		45.44	2,420	
23.	Michigan Passengers and Baggage, Line 22	100.00	2,420	
24.	Divided on Michigan Passenger miles, Ratio No. 10			
25.		29.71	719	
26.		70.29	1,701	

No. 216, Other Track Material.

		%	8
1.	System Total, per Annual Report, \$23,469; alloca		
	to Michigan by Delf.	100.00	21,806
2.	Divided on Michigan Equated Track Miles, Ratio	No. 2.	
3.	Freight	17.27	3,766
4.	Common Freight and Passenger	82.53	17,996
5	Passenger	.20	44
6.	Michigan Common, Line 4.	100.00	17,996
7.	Divided on Michigan Total Gross Ton Miles, Ratio	No. 1.	
8.	Freight	67.62	12,169
9.	Passenger	32.38	5,827
10.	Michigan Freight Recap.:		
11.	Exclusive, Line 3		3,766
12.	Common, Line 8		12,169
13.	Total Michigan Freight		15,935
14.	Michigan Passenger Recap.:		
15.	Exclusive, Line 5		44
16.	Common, Line 9		5,827
17.	Total Michigan Passenger		5,871
18.	Michigan Passenger, Line 17	100.00	5.871
19.	Divided on Mich. Pass. Gross Ton miles, Ratio No.	1a.	
20,	Sleepers and Diners	40.06	2,352
21.	Mail and Express	14.50	851
22.	Passengers and Baggage	45.44	2,668
23.	Michigan Passengers and Baggage, Line 22	100.00	2,668
	Divided on Michigan Passenger Miles, Ratio No.		
25.	Interstate	29.71	793
26.	Intrastate	70.29	1,875

No. 218-Ballast.

	-in	%	8
1.	System Total, per Annual Report, \$10,362; allocated to Michigan by Delf.	100.00	9,703
2.	Divided on Michigan Equated Track miles, Ratio No. 2.	100.00	0,100
3.		17.27	1,676
4.	Common Freight and Passenger	82.53	8,008
5.	Passenger	.20	19
6.	Michigan Common, Line 4	100.00	8,008
7.	Divided on Michigan Total Gross Ton miles, Ratio No. 1.		
8.	Freight	67.62	5,415
9.	Passenger	32.38	2,593
10.	Michigan Freight Recap.:		
11.	Exclusive, Line 3		1,676
12.	Common, Line 8		5,415
13.	Total Michigan Freight		7,091
14.	Michigan Passenger Recap:		
15.	Exclusive, Line 5		19
16.	Common, Line 9		2,593
17.	Total Michigan Passenger		2,612
18.	Michigan Passenger, Line 17	100.00	2,612
19.	Divided on Michigan Passenger Gross Ton miles, Ratio No. 1a.		
20.	Sleepers and Diners	40.06	1,046
21.	Mail and Express	14.50	379
22.	Passengers and Baggage	45.44	1,187
	Michigan Passengers and Baggage, Line 22	100.00	1,187
24.	Divided on Michigan Passenger miles, Ratio No. 10.		
25.	Interstate	29.71	353
26.	Intrastate	70.29	834

Duluth South Shore & Atlantic Railway Company Fiscal Year 1915.

No. 220, Track Laying and Surfacing.

		%	\$
1.	System Total, per Annual Report, \$178,067; al-		
	located to Michigan		145,548
2.	Subdivided into sub-primary accounts.		
3.	Applying Ballast		7,516
4.			38,551
4. 5. 6. 7.	Applying Rails		5,598
6.	Applying Other Track Material		1,831
7.	Track Maintenance		88,487
8.	Track Changes		196
9.			3,288
10.	Other Expenses		81
11.	Michigan Total, Line 1.	100.00	145,548
	Divided on Michigan Equated Track Miles, Ratio		
	No. 2.	17.27	25,136
13.	Freight	82.53	120,121
14.		.20	291
15.	Passenger	.20	201
16.	Michigan Common, Line 14	100.00	120,121
17.	Divided on Michigan Total Gross Ton miles, Ratio No. 1.		
18.		67.62	81,226
19.		32,38	38,895
20.	Michigan Freight Recap:		
21.			25,136
22.			81,226
23.			106,362

No. 220-Track Laying and Surfacing (Continued).

		%	\$
24.	Michigan Passenger Recap:		
25.	Exclusive, Line 15		291
26.	Common, Line 19		38,895
27.	Total Michigan Passenger		39,186
28.	Michigan Passenger, Line 27	100.00	39,186
29.	Divided on Michigan Passenger Gross Ton mil	es,	
	Ratio No. 1 a.		
30.	Sleepers and Diners	40.06	15,698
31.	Mail and Express	14.50	5,682
32.	Passengers and Baggage	45.44	17,806
33.	Michigan Passengers and Baggage, Line 32	100.00	17,806
34.	Divided on Michigan Passenger Miles, Ratio		-
	No. 10		
35.	Interstate	29.71	5,290
36.	Intrastate	70.29	12,516

NOTE: This account corresponds with Group A. of Account No. 6, under the old classification.

No. 221-Right-of-Way Fences.

		%	
1.	System Total, per Annual Report, \$5,616; allocated to Michigan by Delf.	100.00	3,309
2.	Divided on Michigan Equated Track Miles, Ratio		
	No. 2.	17.27	571
3.	Freight Common Freight and Passenger	82.53	2,731
4. 5.	Passenger	.20	7
6.	Michigan Common, Line 4	100.00	2,731
7.			
8.	Freight	71.79	1,961
9.	Passenger	28.21	770
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		571
12.	Common, Line 8		1,961
13.	Total Michigan Freight		2,532
14.	Michigan Passenger Recap:		
15.	Exclusive, Line 5		7
16.	Common, Line 9		770
17.	Total Michigan Passenger		777
	Michigan Passenger, Line 17	100.00	777
19.	Divided on Michigan Total Passenger train car miles, Ratio No. 3.		
20.	Sleepers and Diners	29.89	232
21.	Mail and Express	15.00	117
22.	Passengers and Baggage	55.11	428
23.	Michigan Passengers and Baggage, Line 22	100.00	428
24.	Divided on Michian Passenger miles, Ratio No. 10.		
25.	Interstate	29.71	127
26.	Intrastate	70.29	301

No. 223-Snow and Sand Fences and Snowsheds.

	*	%	
1.	System Total, per Annual Report, \$244; allocated	100.00	100
	to Michigan by Delf.	100.00	199
2.	Divided on Michigan Equated Track miles, Ratio No. 2.		
3.	Freight	17.27	34
4.	Common Freight and Passenger	82.53	164
5.	Passenger	.20	1
	Michigan Common, Line 4	100.00	164
		100.00	
8.	Divided on Michigan Time, Ratio No. 4 Freight	71.79	118
9.		28.21	46
υ.	rassenger	20.21	40
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		34
12.	Common, Line 8		118
13.	Total Michigan Freight		152
14.	Michigan Passenger Recap:		
15.			1
16.			46
17.	Total Michigan Passenger		47
18.	Michigan Passenger, Line 17	100.00	47
19.	Divided on Michigan Total Passenger train car miles, Ratio No. 3.		
20.	Sleepers and Diners	29.89	14
21.	Mail and Express	15.00	7
22.	Passengers and Baggage	55.11	26
23.	Michigan Passengers and Baggage, Line 22	100.00	26
24.	Divided on Michigan Passenger miles, Ratio No. 10.		
25.	Interstate	29.71	8
26.	Intrastate	70.29	18

No. 225, Crossings and Signs.

	%	*
1. System Total, per Annual Report, \$1,656; alloca	ated 100.00	1 201
to Michigan by Delf.	100,00	1,304
2. Divided on Michigan Equated Track miles, R	atio	
No. 2		00*
3. Freight	17.27	225
4. Common Freight and Passenger	82.53	1,076
5. Passenger	.20	3
6. Michigan Common, Line 4	100.00	1,076
7. Divided on Michigan Time, Ratio No. 4.		
8. Freight	71.79	772
9. Passenger	28.21	304
10. Michigan Freight Recap:		
11. Exclusive, Line 3		225
12. Common, Line 8		772
13. Total Michigan Freight		997
14. Michigan Passenger Recap:		
15. Exclusive, Line 5		3
16. Common, Line 9		304
17. Total Michigan Passenger		307
18. Michigan Passenger, Line 17	100.00	307
19. Divided on Michigan Total Passenger train miles, Ratio No. 3.		
20. Sleepers and Diners	29.89	92
21. Mail and Express	15.00	46
22. Passengers and Baggage	55.11	169
23. Michigan Passengers and Baggage, Line 22	100.00	169
24. Divided on Michigan Passenger miles, Ratio No	. 10.	-
25. Interstate	29.71	50
26. Intrastate	70.29	119

	No. 227, Station and Office	Building.		
1.	System Total, per Annual Report, \$7,089 to Michigan.		%	\$ 6,409
2.	Allocated to Services (Hillman data)			000
3.	Track Scales (all Freight)			932
4.	Other Freight			402
5.	Common Freight and Passenger	(Stations)	**	3,620
6.	Common Freight and Passenger	(General O	ffices)	103
7.	Passenger			1,352
	Michigan Common Stations, Line 5		100.00	3,620
8.	Divided on Station Payroll, Ratio No. 17			
9.			84.18	3,047
10.	Freight		15.82	573
11.	Passenger	0	100.00	103
12.	Michigan Common General Offices, Line	6	100.00	100
13.	Divided relatively with the total of charg Michigan Freight and Passenger in Gene Account No. IV., "Transportation."	ral \$950,701	00.04	71
14.	Freight	659,202	69.34	71
15.	Passenger	291,499	30.66	32
16.	Michigan Freight Recap:			000
17.	Track Scales, Line 3			932
18.	Other Exclusive, Line 4			402
19.	Common Stations, Line 10			3,047 71
20.		4		
21.	Total Michigan Freight		*	4,452
22.	Michigan Passenger Recap:			4 950
23.	Exclusive, Line 7			1,352
24.	Common Stations, Line 11	_		573 32
25.		ō		
26.	Total Michigan Passenger			1,957
27	Michigan Passenger, Line 26		100.00	1,957
28.	Divided relatively with the charges to Michigan Passenger Services in Account No. 373.	\$21,846		
00	11 1 11	2,185	10.00	196
29	D Damman	19,661	90.00	1,761
30			100.00	1,761
31	. Michigan Passengers and Baggage, Line	0 00	-	1,10
32	. Divided on Michigan Passenger miles, l	katio No. 10	90.71	701
33			29.71	52
34	Intrastate		70.29	1,23

Duluth South Shore & Atlantic Railway Company Fiscal Year 1915.

No. 229, Roadway Buildings.

1/10		%	4
1.	System Total, per Annual Report, \$1,933; allocated		
	to Michigan by Delf.	100.00	1,193
2.	Divided on Michigan Equated Track Miles, Ratio No. 2		
3.	Freight	17.27	206
4.	Common Freight and Passenger	82.53	985
5.	Passenger	.20	2
	Michigan Common, Line 4	100.00	985
	Divided on Michigan Total Gross Ton miles, Ratio No. 1		117
8.	Freight	67.62	666
9.	Passenger	32.38	319
10.	Michigan Freight Recap:		
11.	and the same of the same of		206
12.	Common, Line 8		666
13.	Total Michigan Freight		872
14.	Michigan Passenger Recap:		
15.			•)
16.			319
17.	Total Michigan Passenger		321
18.	Michigan Passenger, Line 17	100,00	321
19.	Divided on Michigan Passenger Gross Ton miles, Ratio No. 1 a.		
20.	Sleepers and Diners	40.06	129
21.	and the same of th	14.50	46
22.	Passengers and Baggage	45.44	146
23.	Michigan Passengers and Baggage, Line 22	100.00	146
24.	Divided on Michigan Passenger miles, Ratio No. 10	-	
25.	Interstate	29.71	43
26.	Intrastate	70.29	103
-			

No. 231, Water Stations. No. 233, Fuel Stations.

				. 231 N	lo. 233
4	Contam Matal non Annual Papart		% 100.00	5,065	2,581
1.	System Total, per Annual Report			-	
2.	Divided relatively with the total of charges to Michigan and Outside Michigan in Accounts 382 & 394	\$289,129			
3.	Outside Michigan	44,471	15.38	779	397
4.	Michigan	244,658	84.62	4,286	2,184
5.	Michigan Total, Line 4		100.00	4,286	2,184
	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 382 and 394				
pp	Freight	158,276	65.89	2,824	1,439
7. 8.	Passenger	81,930	34.11	1,462	745
9.	Michigan D.S.S.&A. Passenger, Line	8	100.00	1,462	745
	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 382 and 394				
11.	Sleepers and Diners	33,474	40.86	597	304
12.		11,941	14.57	213	109
13.	The state of the s	36,515	44.57	652	332
14.	Mich. Passengers and Baggage, Line	13	100.00	652	332
	Divided on Mich. Passenger Miles Ratio No. 10.				
16.			29.71	194	99
17.			70.29	458	233

No. 235. Shops and Enginehouses.

1	System Total, per Annual Report		*	3,519
				0,010
2.	Allocated to Shops and Enginehouses.			1 990
3.	Marquette General Shops.			1,326
4.	Enginehouses:			
5.	Superior		55	
6. 7.	800		49	
7.	Soo Junction		32	
8.	St. Ignace		105	
9.	Marquette		1,370	
10.	South Ishpeming		61	
11.	Michigamme		172	
12.	L'Anse		13	
13.	Houghton		255	
14.	Thomaston		81	
15.	Total Enginehouses			2,193
			%	
16.	System Total Shops, Line 3		100.00	1,326
17.	Divided relatively with the total of charges to total Michigan and out- side of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)	\$ 296,408		
18.	Outside Michigan		15 00	000
19.		45,056	15.20	202
19.	Michigan	251,352	84.80	1,124
	Michigan Total Shops, Line 19		100.00	1,124
21.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page fol-			
	lowing Account 301)	\$248,041		
22.	Freight,	175,121	70.60	794
23.	Passenger	72,920	29.40	330

13

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY Fiscal Year 1915.

	No. 235-Shops and Engineho	ouses (Continu	ea).	
94	Michigan Passenger Shops, Line 23		% 100.00	\$ 330
25	Divided relatively with the total of			
20.	charges to Michigan Passenger			
	Services in Accounts 308, 314, 317			
	and 326 (see detail page following	\$ 72,920		
	Account No. 301)	the state of the s	28.85	95
26.	Sleepers and Diners	21,039 13,163	18.05	60
27.	Mail and Express	38,718	53.10	175
28.	Passengers and Baggage	00,110		
on	System Total Enginehouses, Line 15		100.00	2,193
20.	Divided relatively with the total	l of		
30.	charges to Michigan and Outside			
	igan in Accounts 388 and 400	\$57,724		
31.	Outside Michigan	6,793	11.77	258
32.	Michigan	50,931	88.23	1,935
	Michigan Total Enginehouses, Line	32	100.00	1,935
9.1	Divided relatively with the total of ch	arges		
01.	to Michigan Freight and Passeng	er in		
	Accounts 388 and 400	\$50,931		
35.	Freight	34,688	68.11	1,318
36.	Passenger	16,243	31.89	617
37	Michigan Passenger Enginehouses, Li	ne 36	100.00	613
	Divided relatively with the to	tal of		
oc.	charges to Michigan Passenger Se			
	in Accounts 388 and 400	\$16,243		
39.	Sleepers and Diners	6,604	40.66	25
40.		2,208	13.59	8
41.	Passengers and Baggage	7,431	45.75	28
42	Michigan Freight Recap:			
43.	Shops, Line 22			79
44.	Enginehouses, Line 35			1,31
45.	Total Michigan Freight			2,11

No. 235-Shops and Enginehouses (Continued).

-			
		%	
46.	Michigan Passenger Recap:		
47.	Shops, Line 23		330
48.	Enginehouses, Line 36		617
49.	Total Michigan Passenger		947
50.	Michigan Sleepers and Diners Recap:		
51.	The state of the s		95
52.	Enginehouses, Line 39		251
53.	Total Michigan Sleepers and Diners		346
	Michigan Mail and Express Recap:		
55.	Shops, Line 27		60
56.	Enginehouses, Line 40		84
57.	Total Michigan Mail and Express		144
58.	Michigan Passengers and Baggage Recap:		
59.	Shops, Line 28		175
30.	Enginehouses, Line 41		282
31.	Total Michigan Passengers and Baggag	e	457
12.	Michigan Passengers and Baggage, Line 61	100.00	457
13.	Divided on Michigan Passenger miles, Ratio No. 10.		
14.	Interstate	29.71	136
i5.	Intrastate	70.29	321

No. 241, Wharves and Docks.

	%	\$
 System Total, per Annual Report, \$884; allocate to Michigan by Delf. 	d	884
 Allocated to Docks by us: St. Ignace Merchandise Dock (all Freight) St. Ignace Slip Dock 		46 838
5. St. Ignace Slip Dock, Line 4	100.00	838
6. Divided on basis arrived at by Delf. (a) 7. Freight 8. Passenger	77.26 22.74	647 191
9. Michigan Freight Recap: 10. St. Ignace Merchandise Dock, Line 3 11. St. Ignace Slip Dock, Line 7 12. Total Michigan Freight	_	46 647 693
13. Michigan Passenger, Line 8	100.00	191
14. Divided on basis of Passenger cars over St. Ignac	ce	
Slip Dock.	33.09	63
15. Sleepers and Diners	12.93	25
 Mail and Express Passengers and Baggage 	53.98	103
18. Michigan Passengers and Baggage, Line 17	100.00	103
19. Divided on Michigan Passenger miles, Ratio No. 10		
20. Interstate	29.71 .	31
21. Intrastate	70.29	72

NOTE:-

(a)				
	Cars Over	Slip	Dock	
Class	Total		Equated	Percent
Freight	46,862		46,862	77.26
Passenger	6,897	x 2	13,794	22.74
Lassenger	-,		60,656	100

No. 243, Coal and Ore Wharves.

1. System Total, per Annual Report, \$2,091; allocated to Michigan by Delf 2,091

All Freight.

No. 244, Coal and Ore Wharves-Depreciation.

1. System Total, per Annual Report, \$19,146; allocated to Michigan by Delf 19,146

All Freight.

No. 247, Telegraph and Telephone Lines.

			%	- \$
1	System Total, per Annual Report.		100.00	2,857
	Divided on System Time, Ratio No. 4 a.			
3.	Freight	,	74.13	2,118
4.	Passenger		25.87	739
4.	1 assenger			
5.	System Freight, Line 3.		100.00	2,118
6.	Divided relatively with the total mileage			
	of Freight trains (including proportion			
	of Mixed and Special) plus Train and			1
	Yard Switching in and outside of Michi-			
	gan	1,135,429		-
7.	Outside Michigan	157,580	13.88	294
8.	-	977,849	86.12	1,824
0	System Passenger, Line 4		100.00	739
	Divided relatively with the total mileage			
10.	of Passenger trains (including C.&M.			
	and C.M.&St.P. operations into Mar-			
	quette and proportion of Mixed and Spe-			
	cial) plus train and yard switching in			
	and outside Michigan.	954,928		
11.		158,357	16.58	123
12.		796,571	83.42	616
12.	Archigan	,		
13.	Michigan Passenger, Line 12		100.00	616
14.	Divided on Michigan Total Passenger t	rain car		
	miles, Ratio No. 3			
15.			29.89	184
16.	Mail and Express		15.00	92
17.	Passengers and Baggage		55.11	340
18	Michigan Passengers and Baggage, Line	17	100.00	340
10.	Divided on Michigan Passenger miles, Ra	tio No. 1	0	
20.			29.71	101
21.			70.29	239
-1	Antiante			

No. 249, Signals and Interlockers.

	A CANADA SAN AND A CANADA SAN A	%	\$
1.	System Total, per Annual Report, \$492; allocated to Michigan by Delf.	100.00	198
2.	Divided on same basis as Account No. 404.		
3.	Freight	94.76	188
4.	Passenger	5.24	10
5.	Michigan Passenger, Line 4	100.00	10
6.	Divided on Michigan Total Passenger Train Carmiles, Ratio No. 3.		
7.	Sleepers and Diners	29.89	3
8.	Mail and Express	15.00	1
9.	Passengers and Baggage	55.11	6
10.	Michigan Passengers and Baggage, Line 9	100.00	6
11.	Divided on Mich. Passenger Miles, Ratio No. 10.		
12.		29.71	2
13.	Intrastate	70.29	4

No. 267, Paving.

			%	\$
1.	System Total, per Annual Report, \$8; allocated to Michigan by Delf.		100.00	8
2.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201)	102,485		
3.	Freight	296,716	73.72	6
4.	Passenger	105,769	26.28	2
5.	Michigan Passenger, Line 4		100.00	2
6.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page fol- lowing Account No. 201)	105,769		
7.	Sleepers and Diners	38,936		1
8.		15,381		0
9.	Passengers and Baggage	51,452	48.65	1
10.	Michigan Passengers and Baggage, Line 9		100.00	1
	Divided on Michigan Passenger miles, Ratio No. 10			
12.			29.71	0
13.			70.29	1

No. 269-Roadway Machines.

			%	*
1	System Total, per Annual Report		100.00	845
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account	n d		
3.		114,925	22.21	188
4.	Michigan	402,485	77.79	657
5.	Michigan Total, Line 4		100.00	657
	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201)			
7.		296,716	73.72	484
8.	Passenger	105,769	26.28	173
9.	Michigan Passenger, Line 8		100.00	173
	Divided relatively with the total of charg to Michigan Passenger Services in Ac- counts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account			
11.		38,936	36.81	64
12.		15,381	14.54	25
13.		51,452	48.65	84
14.	Michigan Passengers and Baggage, Line 13	3	100.00	84
	Divided on Michigan Passenger miles, Rati			
16.			29.71	25
17.			70.29	59

No. 271, Small Tools and Supplies.

1 (System Total, per Annual Report		% 100.00	\$ 7,954
1. 6	Divided relatively with the total of			
2. 1	charges to Michigan and outside of			
	Michigan in Accounts 202 to 243 in-			
	clusive, 247, 249 and 272 (see detail			
	page following Accounts No. 201)	517,410		
3.	Ontside Michigan	114,925	22.21	1,767
4.	Michigan	402,485	77.79	6,187
5.	Michigan Total, Line 4		100.00	6,187
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 in- clusive, 247, 249 and 272 (see detail			
	page following Account No. 201)	\$402,485		. = 01
7.	Freight	296,716	73.72	4,561
8.	Passenger	105,769	26.28	1,626
9.	Michigan Passenger, Line 8		100.00	1,626
10.	Divided relatively with the total of			
	charges to Michigan Passenger Ser-			
	vices in Accounts 202 to 243 inclusive,		*	
	247, 249 and 272 (see detail page fol-	\$105,769		
	lowing freedune and	-	20 01	599
11.	Sleepers and Diners	38,936		236
12.	Mail and Express	15,381 51,452		791
13.	Passengers and Baggage	31,432	40.00	101
14.	Michigan Passengers and Baggage, Line		100.00	791
	13		100.00	131
15.	Divided on Michigan Passenger miles, Ratio No. 10			
16.			29.71	235
17.			70.29	556

No. 272, Removing Snow, Ice and Sand.

		%	
1.	System Total, per Annual Report, \$21,306; allocated to Michigan by Delf.	100.00	20,060
2.			
3.	Freight	29.00	5,817
4.	Common Freight and Passenger	70.00	14,042
5.		1.00	201
6.	Michigan Common, Line 4	100.00	14,042
7.			
8.		71.79	10,081
9.		28.21	3,961
10.	Michigan Freight Recap:	80	
11.	Exclusive, Line 3		5,817
12.	Common, Line 8		10,081
13.	Total Michigan Freight		15,898
14.	Michigan Passenger Recap:		201
15.			201
16.	Common, Line 9		3,961
17.	Total Michigan Passenger		4,162
18.	Michigan Passenger, Line 17	100.00	4,162
19.	Divided on Michigan Total Passenger train car miles, Ratio No. 3.	,	
20.		29.89	1,244
21.		15.00	624
22.		55.11	2,294
23.	Michigan Passengers and Baggage, Line 22	100.00	2,294
24.	Divided on Mich. Passenger miles, Ratio No. 10.	00.74	000
25.		29.71	682
26.	Intrastate	70.29	1,612

No. 273-Assessments for Public Improvements.

			%	\$
1.	System Total, per Annual Report, \$233; allocated to Michigan by Delf		100.00	99
2.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201)	\$ 402,485		
3.	Freight	296,716	73.72	73
4.	Passenger	105,769	26.28	26
5.	Michigan Passenger, Line 4		100.00	26
6.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201)	\$ 105,769		
7.	Sleepers and Diners	38,936	36.81	9
8.	Mail and Express	15,381	14.54	4
9.	Passengers and Baggage	51,452	48.65	13
	Michigan Passengers and Baggage, Li		100.00	13
11.	Divided on Michigan Passenger Miles,	Ratio No. 10		
12.	Interstate		29.71	4
13.	Intrastate		70.29	9

No. 274-Injuries to Persons.

	01	
System Total per Annual Percet \$9 896 : allo		9
cated to Michigan by Delf.		1,810
		25
Common Freight and Passenger		1,785
Michigan Common, Line 4	100.00	1,785
Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201).	02.485	
		1,316
		-,
a timorages	0,100 =0.20	200
Michigan Freight Recap:		
		25
Common, Line 7		1,316
Total Michigan Freight		1,341
Michigan Passenger, Line 8	100.00	469
Divided relatively with the total of charges to Michigan Passenger Services in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201)	95,769	
Sleepers and Diners 3	8,936 36.81	173
	5,381 14.54	68
Passengers and Baggage	51,452 48.65	228
Michigan Passengers and Baggage, Line 17	100.00	228
Service and a service and a service as a ser		
Divided on Michigan Passenger Miles, Ratio	No. 10.	
	No. 10. 29.71 70.29	68 160
	cated to Michigan by Delf. Allocated to Services by Delf. Freight Common Freight and Passenger Michigan Common, Line 4 Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201). Freight Passenger Michigan Freight Recap: Exclusive, Line 3 Common, Line 7 Total Michigan Freight Michigan Passenger, Line 8 Divided relatively with the total of charges to Michigan Passenger Services in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201) Sleepers and Diners Mail and Express Passengers and Baggage	Allocated to Services by Delf. Freight Common Freight and Passenger Michigan Common, Line 4 Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201). Freight Passenger Michigan Freight Recap: Exclusive, Line 3 Common, Line 7 Total Michigan Freight Michigan Passenger, Line 8 Divided relatively with the total of charges to Michigan Passenger Services in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201) Sleepers and Diners Mail and Express Mail and Express Mail and Express Passengers and Baggage 100.00

No. 275-Insurance.

			%	*
	System Total, per Annual Report, \$4,532; allocated to Michigan by Delf			3,979
2.	Allocated to Services by Delf			1,397
3.	Freight			
4.	Common Freight and Passe	enger		2,455 127
5.	Passenger			124
6.	Michigan Common, Line 4		100.00	2,455
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No.	200 107		
	201)	\$402,485	max max	4 040
8.	Freight	296,716	73.72	1,810
9.	Passenger	105,769	26.28	645
10.	Michigan Freight Recap:			1.00#
11.	Exclusive, Line 3			1,397
12.	Common, Line 8			1,810
13.		ht		3,207
1.4	Michigan Passenger Recap:			
				127
15. 16.				645
		nger		772
17.	Total Michigan Lasse	nger		

No. 275-Insurance (Continued).

			%	*
18.	Michigan Passenger, Line 17		100.00	772
19.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201)	\$105,769		
20.	Sleepers and Diners	38,936	36.81	284
21.	Mail and Express	15,381	14.54	112
22.	Passengers and Baggage	51,452	48.65	376
23.	Michigan Passengers and Baggage, Lin	ne 22	100.00	376
24.	Divided on Michigan Passenger miles,	Ratio No. 1	0	-
25.	Interstate		29.71	112
26.	Intrastate		70.29	264

NOTE:-

Delf divides the Michigan Common Portion of this Charge as follows:

Station and Roadway Buildings	\$ 473.24
Enginehouses	463.80
Shops	339.68
Water Tanks	314.10
Coal Stations	198.48
Bridges, etc.	666.25
Total	\$2,455.55

No. 276-Stationery and Printing.

		ed.	
A Control per Annual Report		100.00	713
1. System Total, per Annual Report 2. Divided relatively with the total of			
Michigan in Accounts 202 to 243			
tail page following Account No.	\$517,410		
201)	114,925	22.21	158
3. Outside Michigan	402,485	77.79	555
4. Michigan	402,400		
man Time A		100.00	555
5. Michigan Total, Line 4			
6. Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No.			
201)	\$402,485		
	296,716	73.72	409
7. Freight 8. Passenger	105,769	26.28	146
6.		400.00	146
9. Michigan Passenger, Line 8		100.00	140
10. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201)	\$105,769		
or and Dinora	38,936	36.81	54
as it . I Demonage	15,381	14.54	21
12. Mail and Express 13. Passengers and Baggage	51,452	48.65	71
14. Michigan Passengers and Baggage, Li	ine 13	100.00	71
15. Divided on Michigan Passenger Miles	s, Ratio No	. 10	
16. Interstate	,		2:
THE DUILD		70.29	5

No. 277-Other Expenses.

	System Total non Annual Description		%	*
9	. System Total, per Annual Report		100.00	105
-	2. Divided relatively with the total of charges to Michigan and outside of			
14	Michigan in Accounts 202 to 243 inclu-			
	sive, 247, 249 and 272 (see detail page			
	following A A ST god:	\$517,410		
3.		114,925	22.21	00
4	Michigan	402,485		23 82
		102,100	11.10	02
5.	. Michigan Total, Line 4		100.00	82
6.	Divided relatively with the total of			
	charges to Michigan Freight and Passen.			
	ger in Accounts 202 to 243, inclusive, 247			
	249 and 272 (see detail page following			
~	Account No. 201)	402,485		
7. 8.		296,716	73.72	60
8.	Passenger	105,769	26.28	22
9.	Michigan Passenger, Line 8		100.00	22
10.	Divided relatively with the total of		100.00	22
	charges to Michigan Passenger Services			
	in Accounts 202 to 243 inclusive, 247 249			
	and 2/2 (see detail page following Ac.			
	count No. 201)	105,769		
11. 12.	Sleepers and Diners	38,936	36.81	8
13.	Mail and Express	15,381	14.54	3
10.	Passengers and Baggage	51,482	48.65	11
14.	Michigan Passengers and Baggage, Line 13		100.00	44
15.	Divided on Michigan Passenger miles, Ratio	No. 10	100.00	11
B 355	Interstate	NO. 10.	20.71	
17.	Intrastate		29.71 70.29	3
			10.29	8

No. 278-Maintaining Joint Tracks, Yards and Other Facilities-Dr.

		%	\$
1.	System Total, per Annual Report, \$8,505; allocated to Michigan	_	6,098
	Allocated to Services.		× 400
3.	Freight		5,433
4.	Common Freight and Passenger		67
5.	Passenger		608
6.	Michigan Common, Line 4	100.00	67
7	Divided relatively with the total of		
• •	charges to Michigan Freight and Pas-		
	senger in Accounts 202 to 243 inclusive,		
	247 249 and 272 (see detail page follow-		
	ing Account No. 201) \$402,485		
8.	Freight 296,716	73.72	49
9.	Passenger 105,769	26.28	18
10.	Michigan Freight Recap:		- 100
11.			5,423
12.			49
13.			5,472
14.	Michigan Passenger Recap:		200
15.			608
16.			18
17.			626
19	Michigan Passenger, Line 17		626
10	Allocated to Interstate Passengers and Baggag	ge	
10.	account of Soo Bridge		65
20.			561

No. 278—Maintaining Joint Tracks, Yards and Other Facilities——Dr. (Continued)

100		%	*
21.	charges to Michigan Passenger Services in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following	100.00	561
	Account No. 201) \$105,769		
23.	Steepers and Differs	36.81	206
24.	Mail and Express 15.381	14.54	82
25.	Passengers and Baggage 51,452	48.65	273
26.	Michigan Passengers and Baggage, other than Soo Bridge, Line 25	100.00	050
27.		100.00	273
28.	Interstate	00 =4	
25.	Intrastate	29.71	81
		70.29	192
30.	Michigan Interstate Passengers and Baggage Recap:		
31.	Soo Bridge, Line 19		
32	Other, Line 28		65
33.			81
00.	Total Michigan Interstate Passengers and Baggage		146

NOTE—Crossing Gates make up the Michigan Common portion of this charge.

No. 279, Maintaining Joint Tracks, Yards and Other Facilities—Cr.

		%	\$
	System Total, per Annual Report, \$13,-632*; allocated to Michigan by Delf.		*13,632
2.	Allocated to Services (see following page)		* 2 = 20
3.	Freight		*2,720
4.	Common Freight and Passenger		*6,752
5.	Passenger		*4,160
6.	Michigan Common, Line 4	100.00	*6,752
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 inclusive, 247, 249 and 272 (see detail page following Account No. 201) \$402,48		****
8.			
9.	Passenger 105,76	9 26.28	*1,774
10.	Michigan Freight Recap:		*0.500
11.			*2,720
12.			*4,978
13.			*7,698
14.	Michigan Passenger Recap:		* 4 4 00
15.			*4,160
16.			*1,774
17.			*5,934

^{*}Typewritten in red.

No. 279—Maintaining Joint Tracks, Yards and Other Facilities—Cr. (Continued)

18.	Michigan Passenger, Line 17		% 100.00	\$ *5,93
19.	Divided relatively with the Total of			
	charges to Michigan Passenger Ser-			
	vices in Accounts 202 to 243 inclusive,			
	247, 249 and 272 (see detail page fol-			
	lowing Account No. 201)	\$105,769		
20.	manufacture and a series of	38,936	36.81	*2,184
21.		15,381	14.54	* 863
22.	Passengers and Baggage	51,452	48.65	*2,887
23.	Michigan Passengers and Baggage,			
	Line 22		100.00	*2,887
24.	Divided on Michigan Passengers miles, Ratio No. 10			
25.	Interstate		29.71	* 858
26.	Intrastate		70.29	*2,029

^{*}Typewritten in red.

Details of Account No. 279, Maintaining Joint Tracks, Yards and Other Facilities—Cr.

	Total	Freight \$	Common \$	Psngr.
V Passanger Station	609.51	-		609.51
Negaunee Passenger Station Soo Passenger Station	1.01			1.01
C.&N.W. Passenger Trains to Calumet and Marquette	2,525.33			2,525.33
C.M.&St.P. Passenger Trains to Calumet for 9 months	1,023.75			1,023.75
Negaunee Tracks, C.&N.W. Passenger Trains	360.00		360.00	-
Mineral Range and C.&N.W. Freights	1,972.79		1,972.79	
Prison Tracks	199.04	199.04		
Freight Stations	57.78	57.78		
Joint Mine Tracks	2,355.27	2,355.27		
Depots, Keweenaw Bay, etc.	21.50		21.50	
Michigamme Water Tank	94.39		94.39	
Sidnaw Joint Tracks	29.01	29.01		
Bridges, Trestles and Culverts,	496.10		496.10	
C.&N.W.	3,620.54		3,620.54	
Soo Yards, Outside of Depot Scales	69.15	-69.15		
Coal Plants	20.98		20.98	
Culverts	9.51		9.51	
Team Track	9.70	9.70		
Roundhouse	22.75		22.75	
Other Items	133.41		133.41	
Totals	13,631.52	2,719.95	6,751.97	4,159.60

II. MAINTENANCE OF EQUIPMENT.



II. MAINTENANCE OF EQUIPMENT.

No. 301-Superintendence.

	% 100.00	\$ 12,520
1. System Total, per Annual Report	100.00	12,020
2. Divided relatively with the total of	*	
charges to Michigan and outside of Mich-		
igan on Accounts 308, 314, 317 and 326	108	
(see detail page following)		1,903
	000	10,617
4 Michigan 251,	392 04.00	10,011
5. Michigan Total, Line 4	100.00	10,617
6 Divided relatively with the total of charges		
to Michigan Freight and Passenger (M.K.		
and D.S.S.&A.) in Accounts 308, 314, 317	080	
and 326 (see detail page following)		5 005
7 Freight 175.	,121 69.67	7,397
8. Passenger—M.R. 3.	311 1.32	140
9. Passenger—D.S.S.&A. 72,	920 29.01	3,080
10. Michigan D.S.S.&A. Passenger, Line 9	100.00	3,080
11. Divided relatively with the total of charges		
to Michigan Passenger Services in Ac-		
counts 308, 314, 317 and 326 (see detail		
page following) \$ 12.		
12. Sleepers and Diners 21	,039 28.85	Contract on
12 Mail and Express 13	,163 18.05	
14. Passengers and Baggage 38	,718 53.10	1,635
15. Michigan Passengers and Baggage, Line 14	100.00	1,635
16. Divided on Michigan Passenger miles, Ratio No.	0. 10	
17. Interstate	29.71	486
18. Intrastate	70.29	1,149

Details for dividing Accounts Nos. 235, 301, 302, 332, 333 and 334.

						Michigan			
						D	S. S. & A	. Passer	iger—
Acct. No.		Outside Michigan		Total	Sleep- ers & Diners	Maii & Ex- press	Passen- gers & Baggage		
308 314 317 226	\$ 93,458 146,912 50,303 5,735	\$13,717 21,096 8,953	\$79,741 125,816 41,350	\$46,017 125,816	\$1,290 2,021	\$32,434 39,329	\$13,215 7,391	\$ 4,722 8,272	\$14,497 23,666
Total	296,408	45,056	251,352	3,288 175,121	3,311	72,920	21,039	169	38,718

No. 302-Shop Machinery.

-				
			%	
1 8	System Total, per Annual Report		100.00	6,694
	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)	\$ 296,408		
,	Outside Michigan	45,056	15.20	1,017
1.	Michigan	251,352	84.80	5,677
5. A	Michigan Total, Line 4		100.00	5,677
6. I	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page fol- lowing Account No. 301)	\$ 248,041		
7.	Freight	175,121	70.60	4,008
8.	Passenger	72,920	29.40	1,669
9. 1	Michigan Passenger, Line 8		100.00	1,669
	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)	\$ 72,920		
1.	Sleepers and Diners	21,039	28.85	482
1. 2.	Mail and Express	13,163	18.05	301
3.	Passengers and Baggage	38,718	53.10	886
4. 1	Michigan Passengers and Baggage, Li	ne 13	100.00	886
	Divided on Michigan Passenger miles,			
6.	Interstate		29.71	263
7.	Intrastate		70.29	623

No. 308, Steam Locomotives-Repairs.

1	System Total, per Annual Report		%	\$
			_	93,458
2.	Divided to Services (Hillman data)	1.2		4 004
4.	Mineral Range Passenger (all Mic Regular Freight	enigan)		1,290
5.	Mixed (all Michigan)			41,803
6.	Special Special			339
7.	Yard Switching (all Michigan)			11,318
8.	Passenger Train Switching (all M	ichican		8,
9.	Regular Passenger	ienigan,		38,559
10.	System Regular Freight, Line 4		100.00	41,80
	Divided relatively with the total Mileage of Regular Freight train Locomotives			
		\$954,192		
12,		160,224	16.79	7,019
13.	Michigan	793,968	83.21	34,78
14.	Michigan Mixed, Line 5		100.00	33
15.	Divided relatively with the number of Freight and Passenger car miles in Mixed Trains			
16.	Freight		79.30	269
17.	Passenger		20.70	7
18.	System Special, Line 6		100.00	6
	Divided relatively with the Total Mile-			
	age of Special train, Locomotives in			
	and outside of Michigan	1,511		
20.	Outside Michigan	211	13.24	
21.	Michigan	1,300	86.76	5
		1,000	00.10	U
	Michigan Special, Line 21		100.00	5
23.	Divided relatively with the Michigan Mileage of Special train locomotives in		11	
	Mixed and Passenger Services	1,300		
24.	Mixed	827	63.62	36
25.	Passenger	473	36.38	20

No. 308-Steam Locomotives-Repairs (Continued).

00 3	Michigan Special Mixed, Line 24	100.00	\$ 36
26. A	Michigan Special mixed, 25th the number of		
27. J	Divided relatively with the number of Freight and Passenger car miles in		
	Mixed Trains.	79.30	29
28.	Freight	20.70	7
29.	Passenger		
30.	Michigan Special Passenger Recap:		20
31.	Exclusive, Line 25		7
32.	Mixed, Line 29		27
33.	Total Michigan Special Passeng	er	
	Yard Switching Line 7	100.00	11.318
34.	Michigan Yard Switching, Line 7		
35.	Divided in Michigan Total Yard Switch-		
	ing miles, Ratio No. 13 a.	96.62	10,935
36.	Freight	3.38	383
37.	Passenger		
98	System Regular Passenger, Line 9	100.00	38,559
90.	Divided relatively with the Revenue Mile-		
39.	age of Regular D.S.S.&A. Passenger train		
	locomotives in and outside of Michigan	32,617	0.000
40	Ontside Michigan	61,788 17.35	6,690
41.	Michigan 7	70,829 82.65	31,869
42.	Michigan Passenger Switching Recap:		85
43.	Train, Line 8		383
44.	Yard, Line 37	1.1	468
45.	Total Michigan Passenger Switch	ning	400
48	Michigan Revenue Passenger Recap:		F A
47.			70 27
48.	00		-
49.			31,869
50.			31,966

No. 308 Steam Locomotives-Repairs. (Continued	1)
51. Michigan Passenger Switching, Line 45 700.	
52. Divided on Michigan Total Passenger Switching miles, Ratio No. 13c.	00 - 468
53. Sleepers and Diners	78 182
54. Mail and Express	
55. Passengers and Baggage 53.	- 00
56. Michigan Revenue Passenger, Line 50 100.	00 31,966
57. Divided on Michigan Passenger Gross Ton miles, Ratio No. 1b.	31,000
58. Sleepers and Diners 59. Mail and Express	77 13,033
14 (
44.5	
61. Michigan Freight Recap:	
62. Regular, Line 13 63. Mixed Line 16	34,784
miacu, Line 10	269
Special, Line 20	29
and Switching, Inne 30	10,935
Total Michigan Preight	46,017
67. Michigan Passenger Recap:	
68. Switching, Line 45	468
69. Revenue, Line 50	31,966
70. Total Michigan Passenger	32,434
71. Michigan Sleepers and Diners Recap:	,
12. Switching, Line 53	182
73. Revenue, Line 58	13,033
74. Total Michigan Sleepers and Diners	13,215
5. Michigan Mail and Express Recap:	10,210
6. Switching, Line 54	90
7. Revenue, Line 59	36 4,686
8. Total Michigan Mail and Express	4,722
9. Michigan Passengers and Baggage Recap:	4,122
Witching Line 55	250
1. Revenue, Line 60	250
2. Total Michigan Passengers and Baggage	$\frac{14,247}{14,497}$
3. Michigan Paggangang and Paggang I'm co	
3. Michigan Passengers and Baggage, Line 82 4. Divided on Michigan Passenger miles, Ratio No. 10 5. Interstate	
o. Interstate 20.71	4.007
6. Intrastate 70.90	4,307

No. 309, Steam Locomotives-Depreciation.

			%	\$
1.	System Total, per Annual Report			23,945
	Divided to Services (Hillman data)			
3.	Mineral Range Passenger (All Mic	chigan)		293
4.	Regular Freight			12,684
5.	Mixed (All Michigan)			123
6.	Special			18
7.	Yard Switching (All Michigan)			4,054
8.	Passenger Train Switching (All M	nchigan)		6 757
9.	Regular Passenger			6,757
10.	System Regular Freight, Line 4		1.00.00	12,684
	Divided relatively with the total mileag Regular Freight train locomotives in	e of \$954,192		
12.	Outside Michigan	160,224	16.79	2,130
13.	Michigan	793,968	83.21	10,554
14.	Michigan Mixed, Line 5		100.00	129
15.	Divided relatively with the number of Freight and Passenger cars in Mixed Trains			
16.	Freight		79.30	98
17.	Passenger		20.70	23
18.	System Special, Line 6		100.00	18
	Divided relatively with the total mileage of Special train Locomotives in and			
	outside of Michigan	1,511		
20.	Outside Michigan	211	13.24	
21.	Michigan	1,300	86.76	10
22.	Michigan Special, Line 21		100.00	10
	Divided relatively with the Michigan			
	mileage of Special train Locomotives in Mixed and Passenger Services	1,300		
24.	Mixed	827	63.62	10
25.	Passenger	473	36.38	

No. 309-Steam Locomotives-Depreciation (Continued).

26	Michigan Special Mixed, Line 24		% 100.00	\$
	Divided relatively with the number of Freight and Passenger cars in Mixed Trains		100.00	
28.			79.30	8
29.	Passenger		20.70	2
30. 31.	Michigan Special Passenger Recap.: Exclusive, Line 25			6
32.				2
.33.	The state of the s	ger		8
34.	Michigan Yard Switching, Line 7		100.00	4,054
	Divided on Michigan Total Yard Switching miles, Ratio No. 13a			-1
36.			96.62	3,917
37.			3.38	137
38.	System Regular Passenger, Line 9	1	00.00	6,757
	Divided relatively with the Revenue Mileage of Regular D.S.S.&A. Passenger Train Locomotives in and outside of Michigan 93	-		
40.		31,788	17.35	1,172
41.		70,829	82.65	5,585
42.	Michigan Passenger Switching Recap.:			40
43.	Train, Line 8 Yard, Line 37			16 137
45.	Total Michigan Passenger Switch	inσ		153
46.	Michigan Revenue Passenger Recap. :	6		100
47.	Mixed, Line 17			25
48.	Special, Line 33	•		8
49.	Regular Line 41			5.585
50.	Total Michigan Revenue Passenge	r		5,618
51.	Michigan Passenger Switching, Line 45	1	00.00	153
52.	Divided on Michigan Total Passenger Switchin miles, Ratio No. 13c.	ng		
53.	Sleepers and Diners		38.78	59
54.	Mail and Express		7.72	12
55.	Passengers and Baggage		53.50	82

No. 309-Steam Locomotives-Depreciation (Continued).

		%	\$
=0	Michigan Revenue Passenger, Line 50	100.00	5,618
57	Divided on Michigan Passenger Gross Ton miles,		
or.	Ratio No. 1b.		- 200
58.	Sleepers and Diners	40.77	2,290
59.	Mail and Express	14.66	824
60.	Passengers and Baggage	44.57	2,504
61.	Michigan Freight Recap.:		10 221
62.	Regular, Line 13		10,554
63.	Mixed, Line 16		98
64.	Special, Line 28		3,917
65.	Yard Switching, Line 36		14,577
66.	Total Michigan Freight		14,011
67.	Michigan Passenger Recap.:		486
68.	Switching, Line 45		153 5,618
69.	Revenue, Line 50		
70.	Total Michigan Passenger		5,771
71.	Michigan Sleepers and Diners Recap.:		
72.	Switching, Line 53		2,290
73.	Revenue, Line 58		
74.	Total Michigan Sleepers and Diners		2,34
75.	Michigan Mail and Express Recap.:		41
76.	Switching Line 54		1: 82
77.			83
78.	Total Michigan Mail and Express		80
79.	Michigan Passengers and Baggage Recap.:		9
80.			2.50
81.			
82.	Total Michigan Passengers and Baggage		2,58
83.		100.00	2,58
84.	Divided on Mich. Pass. miles, Ratio No. 10		
85.		29.71	76
86.	Intrastate	70.29	1,81

No. 310—Steam Locomotiv	es—Retirem	enta.	
1. System Total, per Annual Report; *\$2	999	%	
to Michigan	aa; anocate	ı	*187
2. Allocated to Services (Hillman data)			100
3. Regular Freight			*23:
4. Yard Switching			46
5. Regular Passenger			*1
6. Michigan Yard Switching, Line 4		100.00	46
 Divided on Michigan Total Yard Swi Ratio No. 13a. 	tching miles	,	30
8. Freight		96.62	44
9. Passenger		3.38	
0. Michigan Freight Recap.:			
1. Regular, Line 3 2. Yard Switching, Line 8			*232
2. Yard Switching, Line 8			44
3. Total Michigan Freight			*188
1. Michigan Passenger Recap. :			100
Regular, Line 5			
5. Yard Switching, Line 9			*1
7. Total Michigan Passenger			$\frac{2}{1}$
3. Michigan Passenger, Line 17			1
Divided on Michigan Passenger Yard miles, Ratio No. 13b.	Switching	100.00	1
Sleepers and Diners		50.59	1
. Mail and Express		4.99	0
Passengers and Baggage		44.42	0
*Typewritten in red.			
No. 314—Freight Train Cars	-Repairs.		
No. 315—Freight Train Cars No. 316—Freight Train Cars	—Depreciati —Retiremen	on. ts.	
	No. 314	No. 315	No. 316
. System Total, per Annual Report	140,010	\$	\$
	146,912	62,766	2,151
Assigned to Michigan by Delf All Freight.	125,816	53,753	1,842

No. 317—Passenger Train Cars—Repairs. No. 318—Passenger Train Cars—Depreciation.

			%	No. 317	No. 318
1.	System Total, per Annual Re	eport (all		~~ ~~	40.00=
_	Passenger)			50,303	12,367
2.	Allocated to Services.				
3.	Sleeper			5,455(a)	2,684
4.	Diner and Observatio	n		3,850(a)	2,421
5.	Mail and Exp. and Pa	ssgr. & Bagga	ge	40,998	7,262
6.	System Sleepers and Diners l	Recap:			
T.	Sleeper, Line 3			5,455	2,684
8.	Diner and Observation	on, Line 4		3,850	2,421
9.	Total System Sleepers	and Diners		9,305	5,105
10.	System Sleepers and Diners,	Line 9	100.00	9,305	5,105
	Mileage of Sleepers and Dir in and outside of Michigan cluding mileage on Min	(in-			
	Range)	1,075,996			
12.	Outside Michigan	221,316	20.57	1.914	1,050
13.	Michigan	854,680	79.43	7,391	4,055

No. 317-Passenger Train Cars-Repairs. No. 318-Passenger Train Cars-Depreciation. (Continued)

14	System Wail and Punness and Descension	%	No. 317	No. 318
12.	System Mail and Express and Passenger and Baggage, Line 5	100.00	10,998	7,262
15.	Divided on Total DSS&A Passenger Carmiles, Ratio No. 3c.			-,
16.		17.17	7,039	1,247
17.	Michigan-Mineral Range	4.93	2,021	358
18.	Michigan—D8S&A	77.90	31,938	5,657
	Michigan D.S.S.&A. Mail and Express and Passengers and Baggage, Line 18	100.00	31,938	5,657
	Divided on Michigan D.S.S.&A. Passenger Car miles, Ratio No. 3d.			
21.	Mail and Express	25.90	8,272	1,465
22.	Passengers and Baggage	74.10	23,666	4,192
	Michigan Passengers and Baggage, Line 22 Divided on Michigan Passenger miles,	$\underline{100.00}$	23,666	4,192
	Ratio No. 10.			
25.	Interstate	29.71	7,031	1,245
26.	Intrastate	70.29	16,635	2,947

NOTE-(a) These amounts are the charges on account of these Services for 1914, the

last year for which we have been able to ascertain these expenses.

The present classification requires that primary accounts involving expenditures for operations of this kind shall be kept so that they may be ascertained, but the Company has not kept its accounts in that manner and we are advised that the figures cannot now be had.

No. 326-Work Equipment-Repairs.

	No. 327—Work Equ No. 328—Work Equ	ipment-	Depreciat			
		San	%	No. 326	No. 327	No. 328
1.	System Total, per Annual Repo	ort	100.00	5,735	3,498	320
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accts. 202 to 225 inclusive,					
	241, 243, 247, 249 and 272 (see detail page following)	\$497,223				
3.	Outside Michigan	111,869	22.50	1,290	787	72
4	Michigan	385,354	77.50	4,445	2,711	248
	Michigan Total, Line 4 Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 225 inclusive, 241, 243, 247, 249 and 272		100.00	4,445	2,711	248
	(see detail page following)	\$385,354				
7.	Freight	285,017	73.96	3,288	2,005	183
8.	Passenger	100,337	26.04	1,157	706	65
9.	Michigan Passenger, Line 8		100.00	1,157	706	65
10.	Divided relatively with the total of charges to Michigan Passenger Services in Accts. 202 to 225 inclusive, 241, 243, 247, 249 and 272 (see detail page following)	\$ 100,337				
11.	Sleepers and Diners	37,560	37.44	433	264	24
12.	Mail and Express	14,673	14.62	169	103	10
13.	Passenger & Baggage	48,104	47.94	555	339	31
14.	Mich. Passengers and Baggage, Line 13		100.00	555	339	31
15.	Divided on Mich. Passenger Miles, Ratio No. 10.					
16			29.71	165	101	9
17	. Intrastate		70.29	390	238	22

Details for Dividing Accounts 326, 327 and 328.

					—— Mich	igan	-	
						Pass	enger —	
Acct. No.	System Total	Outside Michigan	Total	Freight	Total	Sleep- ers & Diners	Mail & Express	Passen- gers & Baggage
202	\$ 47,209	\$ 7,940	\$ 39,269	\$ 30,048	\$ 9,221	\$ 2,756	\$ 1,383	\$ 5,082
208	86,936	47,568	39,368	28,732	10,636	3,179	1,595	5.862
212 214	95,352	15,959	79,393	58,018	21,375	8,563	3,099	9,713
216	20,682	900	19,782	14,456	5,326	2,134	772	2,420
	23,469	1,663	21,806	15,935	5,871	2,352	851	2,668
218 220	10,362	659	9,703	7,091	2,612	1.046	379	1,187
221	178,067	32,519	145,548	106,362	39,186	15,698	5,682	17,806
	5,616	2,307	3,309	2,532	777	232	117	428
223	244	45	199	152	47	14	7	26
225	1,656	352	1,304	997	307	92	46	169
241	884		884	693	191	63	25	103
243	2,091	440	2,091	2,091			-	200
247	. 2,857	417	2,440	1,824	616	184	92	340
249	492	294	198	188	10	3	1	6
272	21,306	1,246	20,060	15,898	4,162	1,244	624	2,294
TOTAL	L 497,223	111,869	385,354	285,017	100,337	37,560	14,673	48,104

No. 332-Injuries to Persons.

1.	System Total, per Annual Report	%	\$ 2,831
2.	Allocated to Services by Delf.		2,001
3.	Freight		1 450
4.			1,456
5.	Passenger		1,370 5
	System Freight, Line 3	100.00	1,456
7.	Divided relatively with the total mileage of Freight train cars in and outside of Michigan (Delf's Ex.)		
8.		14.36	209
9.	Michigan	85.64	1,247
	System Passenger, Line 5	100	5
11.	Divided relatively with the total mileage of Passenger train cars in and outside of Michigan (Delf's Ex.)		
12.	Outside Michigan	16.08	1
13.	Michigan	83.92	4
	System Common, Line 4	100.00	1,370
15.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following No. 301) \$296.		
16.	O-4-11. M: 11	056 15.20	900
17.	Mishin	352 84.80	208 1,162
		0.100	1,102

No. 332-Injuries to Persons (Continued).

18.	Michigan Common, Line 17	% 100.00	\$ 1,162
	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)		
20.			820
21.			342
22.	Michigan Freight Recap:		
23.	Exclusive, Line 9		1,247
24.	Common, Line 20		820
25.	Total Michigan Freight		2,067
26.	Michigan Passenger Recap:		
27.	Exclusive, Line 13		4
28.	Common, Line 21		342
29.	Total Michigan Passenger		346
30.	Michigan Passenger, Line 29	100.00	346
31.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301 \$ 72,9	20	
32.	Sleepers and Diners 21,0	39 28.85	100
53.			62
34.	Passengers and Baggage 38,7		184
35.	Michigan Passengers and Baggage, Line 34	100.00	184
36.	Divided on Michigan Passenger miles, Ratio No.	10.	
31.	Interstate	29.71	55
38.	Intrastate	70.29	129

No. 333-Insurance.

		%	3
1.	System Total, per Annual Report, \$1,789;	10	*
	allocated to Michigan		1,510
2.	Allocated to Services		
3.	Freight		614
4.	Common Freight and Passenger		565
5.	Passenger		331
6.	Michigan Common, Line 4		565
7.	Allocated by Delf.		
8.	Shops		509
9.	··· or and displacement		41
10.	Switch Locomotives		15
11.	Michigan Common Shops, Line 8	100.00	509
12.	Divided relatively with the charges to Michigan Freight and Passenger under "Shops" in Account No. 235 \$ 1,1	24	
13.	73	94 70.64	360
14.	N	30 29.36	149
15.	Michigan Common Work Equipment, Line 9	. 100.00	41
16.	Divided relatively with the charges to Michigan Freight and Passenger in Account No. 326		**
17.	Freight 3,2	-	00
18.	Passenger 1,1		30 11
19.	Michigan Common Switch Locomotives, Line 10	100.00	
	Divided on Michigan Total Yard Switching Miles, Ratio No. 13a.	100.00	15
21.	Freight	96.62	14
22.	Passenger	3.38	14

No. 333-Insurance (Continued).

		%	\$
23.	Michigan Freight Recap:		614
24.	Exclusive, Line 3		360
25.	Common Shops, Line 13		30
26.	Common Work Equipment, Line 17		14
27.	Common Switch Locomotives, Line 21		
28.	Total Michigan Freight		1,018
29.	Michigan Passenger Recap:		331
30.	Exclusive, Line 5		149
31.	Common Shops, Line 14		11
32.	Common Work Equipment, Line 18		
33.	Common Switch Locomotives, Line 22		406
34.	Total Michigan Passenger		493
35.	Michigan Passenger, Line 34	100.00	49
36.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)		
07	91 030	28.85	14
37.	19 169	18.05	8
38. 39.	20 719	53.10	26
40	Michigan Passengers and Baggage, Line 39	100.00	26
44	Divided on Michigan Passenger Miles,		
41.	Ratio No. 10.		
		29.71	7
42	Interstate		18

No. 334-Stationery and Printing.

1	Stratem Matal non Annual Depart	%	\$
	System Total, per Annual Report Divided relatively with the total of	100.00	1,101
4.	charges to Michigan and outside of		
	Michigan in Accounts 308, 314, 317 and		-
	326 (see detail page following Account		
	No. 21) \$296,408		
3.			167
4.	Michigan 251,352		934
		02100	001
5.	Michigan Total, Line 4	100.00	934
6.	Divided relatively with the total of charges to Michigan Freight and Pass- enger in Accounts 308, 314, 317 and 326 (see detail page following Account		
	No. 301) \$248,041		
7.	Freight 175,121	70.60	659
8.	Passenger 72,920		275
9.	Michigan Passenger, Line 8	100.00	275
	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) \$ 72,920		
11.	Sleepers and Diners 21,039	28.85	79
12.	Mail and Express 13,163		50
13.	Passengers and Baggage 38,718		146
14.	Michigan Passengers and Baggage, Line 13	100.00	146
	Divided on Michigan Passenger Miles, Ratio No. 10.		
16.	Interstate	29.71	43
17.	Intrastate	70.29	103

No	936_	Main	tainina	Loint	Equipment	at	Terminals-	De
AT U.	200-	-Mun	uunny	June	Equipment	ue	1 crminuts-	DT.

\$ 605

1.	System	Total,	per	Annual	Report	

All Outside Michigan.

No. 337-Maintaining Joint Equipment at Terminals-Cr.

			%	
1.	System Total, per Annual Report, *\$13;			***
	allocated to Michigan by Delf.		100.00	*13
2.	Divided relatively with the charges to Michigan Freight and Passenger in Account No. 326	4,445		
3.	Freight	3,288	73.97	*10
4.	Passenger	1,157	26.03	•3
5.	Michigan Passenger, Line 4		100.00	•3
	Divided relatively with the charges to			
	Michigan Passenger Services in Account No. 326	1,157		
7.	Sleepers and Diners	433	37.42	•1
8.	Mail and Express	169	14.61	•0
9.	Passengers and Baggage	555	47.97	•2
10.	Michigan Passengers and Baggage, Line 9		100.00	•2
11.	Divided on Michigan Passenger Miles, Ratio No. 10.			
12.	100 TO TO TO THE THE TO THE THE TO TH		29.71	•1
13.	Intrastate		70.29	•1
	*Typewritten figures in red.		1	

NOTE-This charge is for maintaining Snow Plow at the Soo.

III. TRAFFIC.



III. TRAFFIC.

No. 351—Superintendence.

		%	*
1.	System Total, per Annual Report		31,298
3.	Freight		17,106
4.			14,192
	System Freight, Line 3	100.00	17,106
6.	Divided on System Revenue Freight Train miles Ratio No. 11a.	s,	
7.	- Berry	16.94	2,898
8.	Michigan	83.06	14,208
9.	System Passengers and Baggage, Line 4	100.00	14,192
10.	Divided on System Revenue Passenger Train Miles, Ratio No. 11b.		
11.	o debide Michigan	17.35	2,462
12.	Michigan	82.65	11,730
13.	Michigan Passengers and Baggage, Line 12	100.00	11,730
14.	Divided on Michigan Passenger Miles, Ratio No. 10	100.00	11,100
15.	Interstate	29.71	9 495
16.		70.29	3,485
		10.20	8,245

No. 352-Outside Agencies.

			%	
1.	System Total, per Annual Report		70	37,255
2.				
3.				15,682
4.		nd Baggage)		21,573
5.	System, Freight, Line 3		100.00	15,682
6.	Divided on System Revenue Freigh Ratio No. 11a.	rt Train miles,		
7.	Outside Michigan		16.94	2,657
8.	Michigan		83.06	13,025
9.	System Passengers and Baggage, Lin	ne 4	100.00	21,573
10.	Divided on System Revenue Passeng Ratio No. 11b.	er Train miles,		
11.	Outside Michigan		17.35	3,743
12.	Michigan		82.65	17,830
13.	Michigan Passengers and Baggage, I	line 12	100.00	17,830
	Divided, by agreement, on the basis allocations and assignments of the	of the		
	1910, 1911, 1912 and 1913	\$134,057		
15.	Interstate	123,373	92.03	16,409
16.	Intrastate	10,684	7.97	1,421

No. 353-Advertising.

		%	. \$
1.	System Total, per Annual Report		4,549
	Allocated to Services by Delf.		
3.			40
4.	Passenger (all Passengers and Baggage)		4,509
5.	System Freight, Line 3	100.00	40
6.	Ratio No. 11a.		
7.	Outside Michigan	16.94	7
8.	Michigan	83.06	33
9.	System Passengers and Baggage, Line 4	100.00	4,509
10.	Divided on System Revenue Passenger Train Miles, Ratio No. 11b.		
11.	Outside Michigan	17.35	782
12.		82.65	3,727
13.	Michigan Passengers and Baggage, Line 12	100.00	3,727
14.	Divided, by agreement, on the basis of the allocations and assignments of the years 1910, 1911, 1912 and 1913 \$18,909		
		00.00	0 200
15.		69.06	2,574
16.	Intrastate 5,852	30.94	1,153

No. 354-Traffic Associations.

 System Total, per Annual Report, \$346; allocated to Michigan by Delf.

287

All Freight.

No. 355-Fast Freight Lines.

 System Total, per Annual Report, \$5; allocated to Michigan by Delf.

5

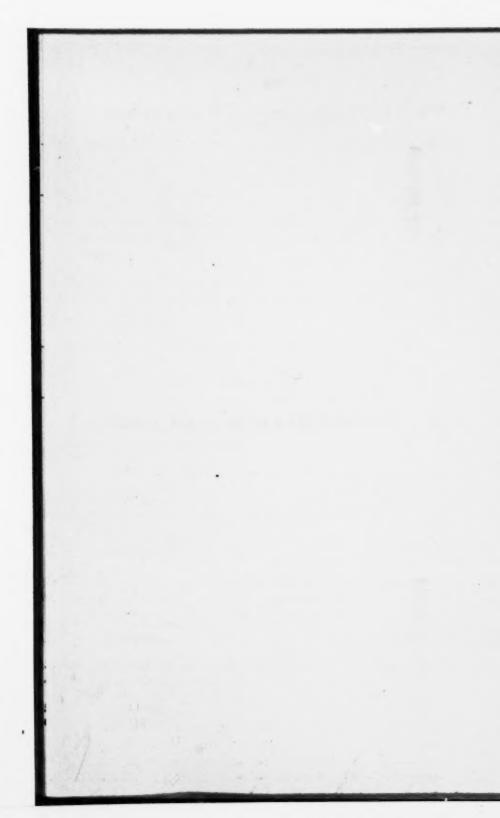
All Freight.

No. 356, Industrial and Immigration Bureaus.

_				
			% 100.00	\$
	System Total, per Annual Report		100.00	9,456
2.	Divided on basis of Delf's System			
	Freight and Passenger Revenue \$	2,778,099		
3.	Freight	1,813,059	65.26	6,171
4.		-,,	-	-,
	Baggage)	965,040	34.74	3,285
				-,
5.	System Freight, Line 3		100.00	6.171
	Divided on basis of Delf's System			
0.		31,813,059		
7.		209,949	11.58	715
8.		1,603,110		5,456
0.	an ionigan	1,000,110	00.12	0,100
9.	System Passengers and Baggage, Line 4		100.00	3,285
10.	Divided on basis of Delf's System			
	Passenger Revenue \$	965,040		
11.		127,597	13.22	434
12.		937,443	86.78	2,851
	0			-,
13.	Michigan Passengers and Baggage, Line	12	100.00	2,851
	Divided on Michigan Passenger miles, Ratio No. 10			
15.			29.71	847
16.			70.29	2,004

	No. 357, Insurance.		
1.	System Total, per Annual Report, \$101; allocated	%	\$
	to Michigan by Delf (all Passengers and Bag- gage)		56
	Michigan Passengers and Baggage, Line 1	100.00	56
3.	Divided on Michigan Passenger miles, Ratio No. 10		
4.	Interstate	29.71	17
J.	Intrastate	70.29	39
	No. 358, Stationery and Printing		
	S-4 M-4-1 4 1 D	%	\$
	System Total, per Annual Report		12,350
2.	Allocated to Services by Delf.		
4.	Freight Passenger (all Passengers and Baggage)		7,721
	assenger (an I assengers and Daggage)		4,629
5.	System Freight, Line 3.	100.00	7,721
6.			
7.	Outside Michigan	16.94	1,308
8.	Michigan	83.06	6,413
9.	System Passengers and Baggage, Line 4.	100.00	4,629
	Divided on System Revenue Passenger Train Miles, Ratio No. 11b.		
11.	Outside Michigan	17.35	803
12.	Michigan	82.65	3,826
	Michigan Passengers and Baggage, Line 12	100.00	3,826
14.	Divided on Michigan Passenger Miles, Ratio No. 10		
15.	Interstate	29.71	1 197
16.	Intrastate	70.29	1,137 2,689
-		E 17 - 601	4,000

IV. TRANSPORTATION—RAIL LINE.



IV. Transportation—Rail Line. No. 371, Superintendence.

1	System Total, per Annual Report	%	\$
2			21,469
3.	Freight (85% of Car Accountant's Pay Roll)		9.501
4.			3,761
5.			£64 17,044
6.	System Freight, Line 3	100.00	3,761
	Divided relatively with the Total Mileage of Freight Train Cars in and outside of Michigan (Delf's Ex.)	100.00	5,101
8.	Outside Michigan	14.36	540
9.	Michigan	85.64	3,221
10.	System Passenger, Line 4	100.00	664
11.	Divided relatively with the Total Mileage of Passenger Train Cars in and outside of Michigan (Delf's Ex.)		
12.	Outside Michigan	16.08	107
13.	Michigan	83.92	557
14.	Michigan Passenger, Line 13	100.00	557
15.	Divided on Michigan Total Passenger Train Carmiles, Ratio No. 3.		
16.	Sleepers and Diners	29.89	166
17.	· Mail and Express	15.00	84
18.	Passengers and Baggage	55.11	307

No. 371, Superintendence (Continued)

		%	*
19. System Common, Line 5		100.00	17,044
20. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 372 to 420 in- clusive except 407 and 410 (see de-	A1 100 000		
* tail page following)	\$1,108,929	15 00	0.079
21. Outside Michigan 22. Michigan	173,852 935,077	$15.68 \\ 84.32$	2,672 14,372
		100.00	14,372
23. Michigan Common, Line 22 24. Divided relatively with the total of charges to Michigan Freight and Passenger (M. R. and D. S. S. & A.) in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following)	\$ 908,368		
25. Freight	616,825	67.91	9,760
26. Passenger—M. R.	12,012	1.32	190
27. Passenger—D. S. S. & A.	279,531	30.77	4,422
28. Michigan D. S. S. & A. Passenger, Line 29. Divided relatively with the total of	27	100.00	4,422
charges to Michigan Passenger Services in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following)	0.00		
	96,122	34.39	1,521
	34,616		547
31. Mail and Express 32. Passengers and Baggage	148,793	53.23	2,354

No. 317—Superintendence (Continued)

00	Will Brills	%	\$
33.	Michigan Freight Recap.:		
34.	out the state of the state of		3,221
35.	13th 25		9,760
36.	Total Michigan Freight		12,981
37.	Michigan Passenger Recap.:		
38.	Car Accountant's Pay Roll, Line 13		557
39.	Other Line 27		4,422
40.	Total Michigan Passenger		4,979
41.	Michigan Sleepers and Diners Recap.:		
42.	Car Accountant's Pay Roll, Line 16		166
43.	Other, Line 30		1,521
44.	Total Michigan Sleepers and Diners		1,687
45.	Michigan Mail and Express Recap.:		
46.	Car Accountant's Pay Roll, Line 17		84
47.	Other, Line 31		547
48.	Total Michigan Mail and Express		631
49.	Michigan Passengers and Baggage Recap.:		
50.	Car Accountant's Pay Roll, Line 18		307
51.	Other, Line 32		2.354
52.	Total Michigan Passengers and Baggage.		2,661
53.	Michigan Passengers and Baggage, Line 52	100.00	2,661
54.	Divided on Michigan Passenger miles, Ratio No. 10	100.00	2,001
55.	Interstate	29.71	791
56.	Intrastate	70.29	
		10.29	1,870

Details for dividing Accounts Nos. 371, 407, 410, 411, 412, 413, 414, 415, 416, 417, 420.

		1	Michigan						
	*					1	D.S.S.& A	. Passei	ngers
Account No.	System Total	Outside Michigan	Total	Freight	Mineral Range Passen- ger	Total	Sleepers and Diners	and	Passen- gers and Baggage
970	\$ 12.821	1 1 869 1	10.952	\$ 8,185		2,767	\$ 827		
372	155,950	17.852	138,098	116,252		21,846		2,185	19,661
373 374	1.621	274	1,347	1,347					
375	16,704		16,704	16,704					- 488
376	10,490	1,201	9,289	7,819		1,470			1,470
377	4,705		4,705	4,546		159	80		71 559
378	37,207		37,207	35,949		1,258	636		60
379	3,992		3,992	3,857		135	68		-22
380	23,842		23,842	23,036		806			
382	21,417		21,417	20,693		724			
385	1,213		1,213			41		-	
386	338		338			11			=
387	380		380			13			
388	12,912		12,912			389			
389	1,290		1,290			6,938		the same of	
390	38,694	21,613	17,081			*1.849			
391	•13,579		*13,579			54,763			
392	155,965		130,186		3,002	81,206			
394	267,712	44,471	223,241		4,452	4,458			
397	14,695		12,253		244	1,351			
398	4,453	740	3,713		74	947			
399	3,202		2,668		36	15,854			
400	44,812		38,019		2,967	52.673			
401	183,652		152,738			21,95			
402	36,619		30,522		1,201	10.94			-
403	14,273		10,94					1	
404	1,241		4			42		7 6	4 234
405	8,590					***			
418	10,293		8,54			19	R		198
419	283				12,012	279,53		2 34,61	6 148,793
TOTA	1,075,78				12,012	213,00	1 50,12	2 04,01	
411	1,16								
412	3,30								
413	•4,99								
414	2,47								
415	1,28								
416	4,92								
417	1,51								
490	23.48	0 2,644	20,83	0					

[·] Denotes figures in red.

No. 372-Dispatching Trains.

1	System Total non Annual Beneut		% 100.00	\$ 10 001
2.	System Total, per Annual Report		100.00	12,821
3.	The state of the s		74.13	9,504
4.			25.87	3,317
5.	System Freight, Line 3		100.00	9,504
6.	Divided relatively with the total mileage of Freight trains (including proportion			
	of Mixed and Special), plus Train and			
	Yard Switching in and outside of Michigan	1,135,429		
7.		157,580	13.88	1,319
8.		977,849	86.12	8,185
9.	System Passenger, Line 4		100.00	3,317
10.	Divided relatively with the total mileage of Passenger Trains (including C&NW andCM&St.P. operations into Mar- quette, and proportion of Mixed and Special, plus Train and Yard Switch- ing in and outside of Michigan	074 000		
11.		954,928	40.00	
12.	Outside Michigan Michigan	158,357 796,571	16.58 83.42	$\frac{550}{2,767}$
13.	Michigan Passenger, Line 12		100.00	2,767
14.	Divided on Michigan Total Passenger train miles, Ratio No. 3.	Car		7
15.	Sleepers and Diners		29.89	827
16.			15.00	415
17.	Passengers and Baggage		55.11	1,525
18.	Michigan Passengers and Baggage, Line 1'	7	100.00	1,525
19.	Divided on Michigan Passenger Miles, Ratio	No. 10		
20.	Interstate		29.71	453
21.	Intrastate		70.29	1,072

No. 373-Station Employees.

A William Committee of the Committee of	%	
 System Total, per Annual Report, \$155,950; allocate to Michigan by Delf 	d	138,098
2. Allocated to Freight and Passenger by us		
(Balance to Common)		58,181
3. Freight 4. Common Freight and Passenger		68,984
4. Common Freight and Passenger 5. Passenger		10,933
6. Michigan Common, Line 4	100.00	68,984
7. Divided on Station Pay Roll, Ratio No. 17		
8. Freight	84.18	58,071
9. Passenger	15.82	10,913
0. Michigan Freight Recap.:		58,181
1. Exclusive, Line 3		58,071
2. Common, Line 8		116,252
3. Total Michigan Freight		110,202
4. Michigan Passenger Recap.:		10,933
5. Exclusive, Line 5		10,913
6. Common, Line 9		21,846
7. Total Michigan Passenger		21,040
18. 10% of Michigan Passenger charged to Mail and		
Express, because of Station Employees having to		2,185
handle Mail to, from and at Stations Balance, all Passengers and Baggage		19,661
20. Michigan Passengers and Baggage, Line 19	100.00	19,661
21. Divided on Michigan Passenger Miles, Ratio No. 10		
	29.71	5,841
22. Interstate 23. Intrastate	70.29	13,820
20. Intrastate	W. S. S.	
NOTE-This account was allocated by us as indicate	ed above.	Of the
total Passenger allocation, the following is labor on account of Mail.	directly	charged
Sault Ste. Marie	360	
Marquette	420	
Champion	30	
Houghton	270	
Total \$	1,080	

No. 374—Weighing, Inspection and Demurrage Bureaus. No. 375—Coal and Ore Wharves.

1. System Totals, per Annual Repor	t	No. 374 \$ _1,621	No. 375 \$ 16,704
2. Allocated to Michigan by Delf		1,347	16,704
All Freight.			

No. 376-Station Supplies and Expenses.

•	Shorten Matalana tana 1 Barata and an	%	\$
	System Total, per Annual Report, \$10,490; allocate to Michigan by Delf	ed 100.00	9,289
2.	Divided relatively with the total charges to Michigan Freight and Passenger in Account No. 373 \$138,09	8	
3.	Freight 116.25		7.819
4.	Passenger (all Passgrs. and Bagg.) 21,84	6 15.82	1,470
	Michigan Passengers and Baggage, Line 4	100.00	1,470
6. 7.	Divided on Passenger miles, Ratio No. 10 Interstate		
8.	Intrastate	29.71	437
0.	intrastate	70.29	1,033

No. 377—Yard Masters and Yard Clerks. No. 378—Yard Conductors and Brakemen. No. 379—Yard Switch and Signal Tenders.

lini		%	No. 377	No. 378	No. 379
	System Total, per Annual Report (all allocated to Michigan by Delf)	100.00	4,705	37,207	3,992
2. 3. 4.	Divided on Michigan Total Yard Switching Miles Ratio No. 13a. Freight Passenger	96.62 3.38	4,546 159	35,949 1,258	3,857 135
-	Michigan Passenger, Line 4	100.00	159	1,258	135
	The state of the S				
7.	Sleepers and Diners	50.59	80	636	68
8.		4.99	8	63	7
9.	1 11	44.42	71	559	60
10.	Michigan Passengers and Bagg- age, Line 9	100.00	71	559	60
11.	Divided on Michigan Passenger Miles, Ratio No. 10			400	10
12.		29.71	21	166	18
.13.		70.29	50	393	42
1173					

No. 380-Yard Enginemen.

		%	
1.	System Total, per Annual Report, \$23,842; allocated to Michigan by Delf.	100.00	23,842
2.	Divided on Michigan Total Yard Switching Miles, Ratio No. 13a.		
3.	Freight	96.62	23,036
4.	Passenger	3.38	806
5.	Michigan Passenger, Line 4	100.00	806
6.	Divided on Michigan Passenger Yard Switching Miles, Ratio No. 13b.		
7.	Sleepers and Diners	50.59	408
8.	Mail and Express	4.99	40
9.	Passengers and Baggage	44.42	358
10.	Michigan Passengers and Baggage, Line 9	100.00	358
	Divided on Michigan Passenger Miles, Ratio No. 10.		
12.	Interstate	29.71	106
13.	Intrastate	70.29	252

No. 382—Fuel for Yard Locomotives. No. 385—Water for Yard Locomotives. No. 386—Lubricants for Yard Locomotives. No. 387—Other Supplies for Yard Locomotives.

		%	No. 382	No. 385	No. 386	No. 387
1.	System Totals, per Annual Report (all allocated to		21,417	1,213	338	380
			21,411	1,210	-	000
2.	Divided on Michigan Total Switching Miles, Ratio		*			
	No. 13a.	96.62	20 803	1,172	327	367
3.	0				11	13
4.	Passenger	3.38	724	41	11	10
5.	Michigan Passenger, Line 4	100.00	724	41	_11	13
	Divided on Michigan Pass- enger Yard Switching Miles, Ratio No. 13b.					
7.	Sleepers and Diners	50.59	366	21	6	7
8.	Mail and Express	4.99	36	2	1	1
9.	Passengers and Baggage	44.42	322	18	4	5
0.	Michigan Passengers and		200	18	4	5
		100.00	322	10		- 0
1.	Divided on Michigan Pass- engers Miles, Ratio No. 10.					
2.	Interstate	29.71	96	5	1	1
3.	Intrastate	70.29	226	13	3	4

No. 388-Enginehouse Expenses-Yard.

		%	
1	System Total, per Annual Report, \$12,912; allocated to Michigan by Delf.	70	*
0	All and the Grand of the Control of		12,912
	Allocated to Services.		
3.	Bar (~ oo woundhouse)		1,403
4.	Common Freight and Passenger		11,509
5.	Michigan Common, Line 4	100.00	11,509
6.	Divided on Michigan Total Yard Switching Miles, Ratio No. 13a.		11,000
7.	Freight	96.62	11,120
8.	Passenger	3.38	389
9.	Michigan Freight Recap:		
10.	Exclusive, Line 3		1 409
11.	Common, Line 7		1,403
12.			11,120
1	Total Michigan Freight		12,523
13:	Michigan Passenger, Line 8	100.00	389
	Divided on Michigan Passenger Yard Switching Miles, Ratio No. 13b.		
15.	Sleepers and Diners	50.59	197
16.	Mail and Express	4.99	19
17.	Passengers and Baggage	44.42	173
18.	Michigan Passengers and Baggage, Line 17	100.00	170
19	Divided on Michigan Passenger Miles Ratio No. 10.	100.00	173
20.	Interstate Interstate		
21.	Intrastate	29.71	51
-I.	intrastate	70.29	122

No. 389-Yard Supplies and Expenses.

		%	
	System Total, per Annual Report (all allocated to Michigan by Delf.)	100.00	1,290
2.	Divided on Michigan Total Yard Switching Miles,		
	Ratio No. 13a.	96.62	1,246
3.	Freight Passenger	3.38	44
K	Michigan Passenger, Line 4	100.00	44
6.	Divided on Michigan Passenger Yard Switching	-1111	
	Miles, Ratio No. 13b.	50.59	22
7.	Sleepers and Diners	4.99	2
8. 9.	Mail and Express Passengers and Baggage	44.42	20
10.	Michigan Passengers and Baggage, Line 9	100.00	20
11.			-
12.	Interstate	29.71	6
13.	Intrastate	70.29	14

No. 390-Operating Joint Yards and Terminals-Dr.

			%	
1.	System Total, per Annual Report,			
2.	\$38,694; allocated to Michigan by Delf.			17,081
3.	The state of the s			40 440
4.				10,142
5.	Passenger			6,937
6.	Michigan Common, Line 4		100.00	2
7.	Divided relatively with the direct charges to Michigan Freight and Passenger in this Account	917.070		
8.	Freight	\$17,079	WO 00	
9.	Passenger	10,142	59.38	1
٠.	* dosenger	6,937	40.62	1
10.	Michigan Freight Recap:			
11.	Exclusive, Line 3			10,142
12.	Common, Line 8			1
13.	Total Michigan Freight			10,143
14.	Michigan Passenger Recap:			
15.	Exclusive, Line 5			6,937
16.	Common, Line 9			1
17.	Total Michigan Passenger			6,938
18.	Michigan Passenger, Line 17		100.00	6,938
19.	Divided on Michigan Passenger Gross Ton-miles, Ratio No. 1b.		200100	0,000
20.	Sleepers and Diners		40.77	2,829
21.	Mail and Express		14.66	1,017
22.	Passengers and Baggage		44.57	3,092
23.	Michigan Passengers and Baggage, Line 22		100.00	3,092
24.	Divided on Michigan Passenger Miles, Ratio No. 10.			
25.	Interstate		29.71	919
26.	Intrastate	1	70.29	2,173

No. 391—Operating Joint Yards and Terminals—Cr.

TROSPERSON CONTRACTOR OF THE PARTY OF THE PA		%	
1. System Total, per Annual Report, *\$13,579. allocated to Michigan by Delf.			<u>*13,579</u>
2. Allocated to Services. 3. Freight 4. Common Freight and Passenger			*10,591 *2,988
 5. Michigan Common, Line 4 6. Divided relatively with Delf's assignment of Soo Enginehouse Expenses—Train, 	5,698	100.00	•2,988
7. Freight Passenger	2,172 3,526	38.11 61.89	*1,139 *1,849
9. Michigan Freight Recap: 10. Exclusive, Line 3 11. Common, Line 7 12. Total Michigan Freight			*10,591 *1,139 *11,730
13. Michigan Passenger, Line 8 14. Divided on Michigan Passenger Gross		100.00	*1.849
Ton miles, Ratio No. 1 b. 15. Sleepers and Diners 16. Mail and Express 17. Passengers and Baggage		40.77 14.66 44.57	•754 •271 •824
 Michigan Passengers and Baggage, Line 17 Divided on Michigan Passenger miles, Ratio No. 10 		100.00	*824
20. Interstate 21. Intrastate		29.71 70.29	*245 *579

NOTE—With the exception of \$4.45, the Michigan Common portion of this charge is for service to train locomotives at Soo Roundhouse.

[·] Denotes red figures.

No. 392-Train Enginemen.

1.	. System Total, per Annual Report		%	\$ 155,965
2.	Assigned to Services by Delf			
3.	Freight			86,794
4.	Passenger			69,171
5.	System Freight, Line 3		100.00	
	Divided relatively with the Total Mileage		100.00	86,794
	of Freight Train Locomotives (includ-			
	ing proportion of Mixed and Special)			
	in and outside of Michigan.	968,016		
7.	Outside Michigan	160,310	16.56	14,373
8,	Michigan	807,706	83.44	72,421
9.	System Passenger, Line 4		100.00	
10.	Divided relatively with the Total Mileage		100.00	69,171
	or D.S.S.&A. Passenger train locomo-			
	tives (including proportion of Mixed			
	and Special) in and outside of Michi-			
44	gan, and on Mineral Range and DSS&A.	981,598		
11. 12.	Outside Michigan	161,913	16.49	11,406
13.	Michigan—Mineral Range	42,577	4.34	3,002
	Michigan—D.S.S.&A.	777,108	79.17	54,763
14.	Michigan D.S.S.&A. Passenger, Line 13		100.00	54,763
15.	Divided on Michigan Passenger Gross			01,100
16.	Ton Miles, Ratio No. 1 b.			
17.	Sleepers and Diners		40.77	22,327
18.	Mail and Express Passengers and Baggage		14.66	8,028
			44.57	24,408
19.	Michigan Passengers and Baggage, Line 18		100,00	24,408
20.	Divided on Michigan Passenger Miles, Ratio No. 10			-1,100
21.	Interstate		00.71	
22.	Intrastate		29.71 70.29	7,252
			10.29	17,156

No. 394-Fuel for Train Locomotives.

Total per Annual Report	= 1111 1	%	\$ 267,712
 System Total per Annual Report Divided to Services. Regular Freight Mixed (all Michigan) Special Regular Passenger 		Application of the second of t	163,955 1,343 209 102,205
 System Freight, Line 3. Divided relatively with the Total Mileage of Regular Freight train Locomotives in and outside of Michigan 	954,192	100.00	163,955
9. Outside Michigan 10. Michigan	160,224 793,968	16.79 83.21	27,528 136,427
 11. Michigan Mixed, Line 4 12. Divided relatively with the number of Freight and Passenger cars in Mixed Trains 		79.30	1,343
13. Freight 14. Passenger		20.70	278 209
 15. System Special, Line 5 16. Divided relatively with the Total Mileage of Special train Locomotives in and 	1,511	100.00	200
outside of Michigan. 17. Outside Michigan 18. Michigan	211 1,300	13.24 86.76	28 181
 Michigan Special, Line 18 Divided relatively with the Michigan Mileage of Special train Locomotives in Mixed and Passenger Services. 	1,300	100.00	181
21. Mixed 22. Passenger	827 473	63.62 36.38	

No. 394-Fuel for Train Locomotives (Continued).

23.	Michigan Special Mixed, Line 21		% 100.00	\$ 115
	Divided relatively with the Number of Freight and Passenger Cars in Mixed Trains.			
25.	Freight	'	79.30	91
26.	Passenger		20.70	24
27.	Michigan Special Passenger Recap:			
28.	Exclusive, Line 22			66
29 .	Mixed, Line 26			24
30.	Total Michigan Special Passenger			90
31.	System Regular Passenger, Line 6.		100.00	102,205
32.	Divided relatively with the Total Mileage of Regular D.S.S.&A. Passenger train		1	
	Locomotives in and outside of Michigan	977,414	, Land of	
33.	Outside Michigan	161,788	16.55	16,915
34.	Michigan (including Mineral			4.6
	Range)	815,626	83.45	85,290
35.	Michigan Regular Passenger, Line 34.		100.00	85,290
36.	Divided relatively with Michigan Mileage of Regular D.S.S.&A. Passenger train Locomotives on Mineral Range and	of produ	011	
	D.S.S.&A.	815,626		
37.	Mineral Range	42,577	5.22	4,452
38.	D. S. S. & A.	773,049	94,78	80,838
39.	Michigan Freight Recap:			
40.	Regular, Line 10			136,427
41.	Mixed, Line 13			1,065
42.	Special, Line 25			91
43.	Total Michigan Freight			137,583

No. 394-Fuel for Train Locomotives (Continued).

	%	\$
44. Michigan Passenger Recap:		070
45. Mixed Line 14		278
46. Special, Line 30		90
47. Regular, Line 38		80,838
48. Total Michigan Passenger		81,206
49. Michigan Passenger, Line 48	100.00	81,206
50. Divided on Michigan Passenger Gross Ton		
Miles, Ratio No. 1 b.	40.77	33,108
51. Sleepers and Diners	14.66	11,905
52. Mail and Express	44.57	36,193
53. Passengers and Baggage	44.01	30,100
54. Michigan Passengers and Baggage, Line 53	100.00	36,193
55. Divided on Michigan Passenger Miles,		
Ratio No. 10.		
56. Interstate	29.71	10,753
57. Intrastate	70.29	25,440

No. 397—Water for Train Locomotives. No. 398—Lubricants for Train Locomotives.

1.	System Totals, per Annual Report		% 100.00	No. 397 \$ 14,695	No. 398 \$ 4,453
2.	Divided to Services relatively with				
-	Account No. 394	\$267,712	2.6		
3.	6	163,955	61.24	8,999	2,727
4.	(1,343	.50	73	22
5.		209	.08	12	4
6.	Regular Passenger	102,205	38.18	5,611	1,700
	System Regular Freight, Line 3		100.00	8,999	2,727
	Divided relatively with Account No. 394				
9.	Outside Michigan		16.79	1,511	458
10.			83,21	7,488	2,269
11.	Michigan Mixed, Line 4		100.00	73	22
12.	Divided relatively with Account No. 394				
13.	Freight		79.30	58	17
14.			20.70	15	5
15.	System Special, Line 5		100.00	12	4
	Divided relatively with Account No. 394				
17.	Outside Michigan		13.24	2	1
18.			86.76	10	3
19.	Michigan Special, Line 18		100.00	10	3
	Divided relatively with Account No. 394				
21.	Mixed		63.62	6	2
22.	Passenger		36.38	4	1.

No. 397—Water for Train Locomotives. No. 398—Lubricants for Train Locomotives. (Continued)

	%		\$
23. Michigan Special Mixed, Line 21	100.00	6	2
24. Divided relatively with Account	THE STATE OF THE S		
No. 394	79.30	5	2
25. Freight	20.70	1	0
26. Passenger			
27. Michigan Special Passenger Recap:			
28. Exclusive, Line 22		4	1
29. Mixed, Line 26		1	0
30. Total Michigan Special		5	1
Passenger			
31. System Regular Passenger, Line 6	100.00	5,611	1,700
32. Divided relatively with Account			
No. 394	16.55	929	281
33. Outside Michigan	83.45	4,682	1,419
34. Michigan	00.20	1,002	1,110
35. Michigan Regular Passenger, Line 34	100.00	4,682	1,419
36. Divided relatively with Account No. 394			
37. Mineral Range	5.22	244	74
38. D. S. S. & A.	94.78	4,438	1,345

No. 397—Water for Train Locomotives. No. 398—Lublicants for Train Locomotives. (Continued)

			No.	No.
			397	398
		%	\$	\$
39.	Michigan Freight Recap:			
40.	Regular, Line 10		7,488	2,269
41.	Mixed, Line 13		58	17
42.	Special, Line 25		5	2
43.	Total Michigan Freight		7,551	2,288
44.	Michigan Passenger Recap:			
45.	Mixed, Line 14		15	5
46.	Special, Line 30		5	1
47.	Regular, Line 38		4,438	1,345
48.	Total Michigan Passenger		4,458	1,351
49.	Michigan Passenger Line 48	100.00	4,458	1,351
50.	Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1b.			
51.	Sleepers and Diners	40.77	1,817	551
52.	Mail and Express	14.66	654	198
53	Passengers and Baggage	44.57	1,987	602
54.	Michigan Passengers and Baggage, Line 53	100.00	1,987	602
55.	Divided on Michigan Passenger Miles, Ratio No. 10			. 19
56.	Interstate	29.71	590	179
57.	Intrastate	70.29	1,397	423

No. 399, Other Supplies for Train Locomotives.

			%	\$
1.	System Total, per Annual Report	,		3,202
	Divided to Services (Hillman data)			
3.	Mineral Range Passenger (all Mic	higan)		36
4.	Regular Freight			2,005
5.	Mixed (all Michigan)			20
6.	Special			2
7.	Regular Passenger			1,139
8.	System Regular Freight, Line 4		100.00	2,005
9.	Divided relatively with the total mileage of Regular Freight train Locomotives in and outside of Michigan	954,192		
10.	Outside Michigan	160,224	16.79	337
11.	Michigan	793,968	83.21	1,668
12.	Michigan Mixed, Line 5		100.00	20
13.	Divided relatively with the number of Freight and Passenger Cars in Mixed Trains.			
14.	Freight		79.30	16
15.	Passenger		20.70	4
16.	System Special, Line 6		100.00	2
17.	Divided relatively with the total mileage of Special Train Locomotives in and			
	outside of Michigan	1,511		
18.	Outside Michigan	211	13.24	0
19.	Michigan	1,300	86.76	2
20.	Michigan Special, Line 19		100.00	2
21.	Divided relatively with the Michigan mileage of Special Train Locomotives	1,300		
0.2	in Mixed and Passenger Services	827	63.62	1
22.	Mixed (all Freight)	473	36.38	i
23.	Passenger	419	30.30	1

No. 399, Other Supplies for Train Locomotives (Continued)

System Regular, Passenger, Line 7.		%	\$
, , , , , , , , , , , , , , , , , , , ,		100.00	1,139
Divided relatively with the total mileage of Regular D. S. S. & A. Passenger train Locomotives in and outside of Michigan	934,837		
Outside Michigan	161,788	17.31	197
Michigan	773,049	82.69	942
Michigan Freight Recap.:			
Regular, Line 11			1,668
Mixed, Line 14			16
Special, Line 22			1
Total Michigan Freight			1,685
Michigan Passenger Recap.:			
Mixed, Line 15			4
Special, Line 23			1
			942
Total Michigan Passenger		-	947
Michigan Passenger, Line 37		100.00	947
	n Miles,		
Sleepers and Diners		40.77	386
			139
Passengers and Baggage		44.57	422
Michigan Passengers and Baggage, Line 4:	2	100.00	422
Interstate	110. 1.0		125
			297
	Michigan Outside Michigan Michigan Michigan Freight Recap.: Regular, Line 11 Mixed, Line 14 Special, Line 22 Total Michigan Freight Michigan Passenger Recap.: Mixed, Line 15 Special, Line 23 Regular, Line 27 Total Michigan Passenger Michigan Passenger, Line 37 Divided on Michigan Passenger Gross Total No. 1b. Sleepers and Diners Mail and Express Passengers and Baggage Michigan Passengers and Baggage Michigan Passengers and Baggage, Line 48 Divided on Michigan Passenger miles, Rationery	Michigan Outside Michigan Mixed, Line 14 Special, Line 22 Total Michigan Freight Michigan Michigan Michigan Michigan Michigan Michigan Michigan Michigan Michigan Mixed, Line 15 Special, Line 23 Regular, Line 27 Total Michigan M	Michigan Outside Michigan Mich

No. 400, Enginehouse Expenses-Train.

		%	\$.
1.	System Total, per Annual Report, \$44,812; allocated to Michigan by Delf	100.00	38,019
2.	Divided relatively with Delf's assignment to Michigan Freight and Passenger in		
	1916 \$39,329		
3.	Freight 22,930	58.30	22,165
4.	Passenger 16,399	41.70	15,854
5.	Michigan Passenger, Line 4	100.00	15,854
6.			
7.		40.41	6.407
8.		13.81	2,189
9.	Passengers and Baggage	45.78	7,258
10.	Michigan Passengers and Baggage, Line 9	100.00	7,258
	Divided on Michigan Passenger Miles, Ratio No. 1	0	
12.		29.71	2,156
13.		70.29	5,102

No. 401-Trainmen.

		13,-11	%	\$ 183,652
	System Total, per Annual Report			100,002
	Assigned to Services by Delf.			116,986
3.	Freight			66,666
4.	Passenger			00,000
5.	System Freight, Line 3		100.00	116,986
6.	Divided relatively with the Total Mileage of Freight trains (including proportion of Mixed and Special)			JIE II
	plus Train Switching in and outside of Michigan.	927,041		
7.	Outside Michigan	157,580	17.00	19,888
8.	Michigan	769,461	83.00	97,098
9.	System Passenger, Line 4		100.00	66,666
10.	Divided relatively with the Total Mileage of D.S.S.&A. Passenger Trains (including proportion of Mixed and Special plus Train Switching in and outside of Michigan, and on Mineral Range and D.S.S.&A.	957,319	711	
11.	Outside Michigan	158,357	16.54	11,026
12.	Michigan—Mineral Range	42,577(a)	4.45	2,967
13.	Michigan—D. S. S. & A.	756,385	79.01	52,673
14.	Mich. D.S.S.&A. Passenger, Line 13		100.00	52,673
15.	Divided on Passenger Trainmen's Payroll, Ratio No. 17a.			- 2
16.	Conductors		53.27	28,059
17.	Brakemen		29.31	15,438
18.	Baggagemen (all Passengers and Baggage)		17.42	9,176
19.	Michigan Passenger Train Conductors,			
	Line 16			28,059
20.	50% to Passengers and Baggage			14,030
21.	50% to Common Train Operation	on		14,029

No. 401-Trainmen (Continued).

		%	\$
22.	Michigan Common Passenger Train Operation Recap:	,	11.3
23.	Brakemen, Line 17		15,438
24.	50% Conductors, Line 21		14,029
25.	Total Michigan Common Pas-		
20.	senger Train Operation		29,467
26.	Michigan Common Passenger Train Operation, Line 25	100.00	29,467
27.	Divided on Michigan D.S.S.&A. Pas- senger Train car miles, Ration No. 3a.		
28.	Sleepers and Diners	30.61	9,020
29.	Mail and Express	15.39	4,535
30.	Passengers and Baggage	54.00	15,912
31.			
32.	Baggagemen, Line 18		9,176
33.	50% Conductors, Line 20		14,030
34.	Common, Line 30		15,912
	Total Michigan Passengers and		
	Baggage		39,118
36.	Michigan Passengers and Baggage, Line 35	100.00	39,118
37.	Divided on Michigan Passenger Miles, Ratio No. 10.		
38.	Interstate	29.71	11,622
39.	Intrastate	70.29	27,496

NOTE—(a) Locomotive miles D.S.S.&A. locomotives taken as train miles.

No.	402-	Train	Supplies	and Ex	penses.
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1.	System Total, per Annual Report		%	\$ 36,619
2.	Assigned to Services by Delf.			
3. 4.	Freight Passenger			8,826 27,793
5.	System Freight, Line 3		100.00	8,826
	Divided relatively with the Total Mileage of Freight Trains (including proportion of Mixed and Special) plus Train Switching in and outside of Michigan.	927,041		
7.	Outside Michigan	157,580	17.00	1,500
8.	Michigan	769,461	83.00	7,326
9.	System Passenger, Line 4.		100.00	27,793
10.	Divided relatively with the Total Mileage of D.S.S.&A. Passenger Trains (including proportion of Mixed and Special) plus Train Switching in and outside of Michigan	957,319		
11.	Outside Michigan	158,357	16.54	4,597
12.	Michigan-Mineral Range	42,577(a)	4.45	1,237
13	Michigan—D.S.S.&A.	756,385	79.01	21,959
14.	Michigan D.S.S.&A. Passenger, Line 13		100.00	21,959
15.	Divided on Michigan D.S.S.&A. Passenger train car miles, Ratio No. 3a.		•	
16.	Sleepers and Diners		30.61	6,722
17.	Mail and Express		15.39	3,379
18	Passengers and Baggage		54.00	11,858
19.	Michigan Passengers and Baggage, Line 18		100.00	11,858
20.	Divided on Michigan Passenger Miles, Ratio No. 10.			POS.
21.	Interstate		29.71	3,523
22.	Intrastate		70.29	8,335

miles.

No. 403—Operating Sleeping Cars.

1. System To al, per Annual Report, \$14,273; allocated to Michigan by Delf.	%	10,943
All Sleepers and Diners.		
No. 404—Signal and Interlocker Ope	eration.	+-
	%	
 System Total, per Annual Report, \$1241; allocated to Michigan by Delf. 	100.00	41
2. Divided as per data on page following Account No. 405.		
3. Freight	94.76	39
4 Passenger	5.24	:
5. Michigan Passenger, Line 4	100.00	
6. Divided on Michigan Total Passenger Train Car miles, Ratio No. 3.		
7. Sleepers and Diners	29.89	000
S. Mail and Express	15.00	. (
9. Passengers and Baggage	55.11	33
Michigan Passengers and Baggage, all Intrast	ate.	

NOTE—The Michigan portion of this charge is for Fuel, probably for Negaunee Semaphore.

No. 405-Crossing Protection.

	%	
 System Totals, per Annual Report, \$8,590; allocated to Michigan by Delf. 	100.00	8,110
2. Divided as per data on following page.		
3. Freight	94.76	7,685
4. Passenger	5.24	425
5. Michigan Passenger, Line 4	100.00	425
6. Divided on Michigan Total Passenger train car miles, Ratio No. 3.	- You	in the en
7. Sleepers and Diners	29.89	127
8. Mail and Express	15.00	64
9. Passengers and Baggage	55.11	234
10. Michigan Passengers and Baggage, Line 9	100.00	234
11. Divided on Michigan Passenger miles, Ratio No. 10	- Annilla in	
12. Interstate	29.71	70
13. Intrastate	70.29	164

NOTE-The Michigan portion of this charge is made up of the following:

Marquette	\$4,544.45
St. Ignace	407.50
Ishpeming	1,420.10
Negaunee Semaphore	840.00
Negaunee Crossings	866.10
Fuel and Supplies	31.60
	29 100 75

Data for Dividing Accounts Nos. 404 and 405.

Data is based on the following:

- (a) An examination of the Despatcher's Daily Train Register for one week in July, 1915, and one week in January, 1916, from which we were able to ascertain the number of trains, class of service and approximate amount of time spent by each in the protected areas at Negaunee and Ishpeming, and the number and class of service of trains, entering and leaving Marquette and St. Ignace.
- (b) The estimating of amounts of time for train and train locomotive movements, at Marquette and St. Ignace, for trains for which no other approximation of time could be had, as follows:

Minutes St. Ignace: Passenger Trains East and West Bound in Yard Limits Passenger Locomotives to or from Roundhouse 2 Freight Trains Departing 4 Freight Locomotives to or from Roundhouse 2 Marquette: Passenger Trains East or West Bound to and from Yard Limits 5 Passenger Locomotives to or from Roundhouse 5 Freight Trains East or West Bound Departures 5 Freight Trains West Bound arrivals 10 Freight Trains East Bound arrivals 20 Freight Locomotives to or from Roundhouse 10 Ore Trains, in or out 5 Ore Trains Locomotives, all movements 10 Yard Switching at all points per statistical mile 10 Minutes 9/0 Results Passenger Time 5 481 5.24 Freight Time 99 054

Total

94.76

100.00

104 535

No. 407, Telegraph and Telephone Operation.

1	. System Total, per Annual Report		% 100.00	\$ 143
	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 372 to 420 inclusive except 407 and 410 (see detail page following Account No. 371) §	\$1,108,929	100.00	143
3.		173,852	15.68	22
4.	Michigan	935,077	84.32	121
5.	Michigan Total, Line 4		100.00	121
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account No. 371)	896,356		1/ 1/
7.		616,825	68.81	83
8.	Passenger	279,531	31.19	38
0	Will b			
	Michigan Passenger, Line 8		100.00	38
10.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 372 to 405 inclu- sive, 418 and 419 (see detail page following Account No. 371)	279,531		
11.	Sleepers and Diners	96,122	34.39	13
12.	and Like the	34,616	12.38	5
13.	Passengers and Baggage	148,793	53.23	20
14.	Michigan Passengers and Baggage, Line 13		100.00	20
15.	Divided on Michigan Passenger miles, Ratio No. 10		100.00	
16.	Interstate		29.71	6
17.	Intrastate		70.29	14

No. 410, Stationery and Printing.

	ment to		%	\$
	System Total, per Annual Report		100.00	11,332
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 372 to 420 in- clusive except 407 and 410 (see de- tail page following Account No. 371)	\$1.108.929		
3.	Outside Michigan	173,852	15.68	1,777
4.	Michigan	935,077	84.32	9,555
5.	Michigan Total, Line 4		100.00	9,555
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405 in- clusive, 418 and 419 (see detail page		-100	
	following Account No. 371)	\$ 896,356		
7.	Freight	616,825	68.81	6,575
8.	Passenger	279,531	31.19	2,980
9.	Michigan Passenger, Line 8		100.00	2,980
10.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 372 to 405 inclu- sive, 418 and 419 (see detail page		-1	
	following Account 371)	\$ 279,531		
11.	Sleepers and Diners	96,122	34.39	1,025
12.	Mail and Express	34,616	12.38	369
13.	Passengers and Baggage	148,793	53.23	1,586
14.	Michigan Passengers and Baggage, Line 13		100.00	1,586
15.	Divided on Michigan Passenger miles, Ratio No. 10	*	-2-518	11
16.	Interstate		29.71	471
17.	Intrastate		70.29	1,115

	No. 411, Other Expen	ses.		
			%	\$
1.	System Total, per Annual Report, \$1,- 160; allocated to Michigan			958
2.	Allocated to Services.			
3.	Freight			601
4.	Common Freight and Passenger			343
5.	Passenger			14
6.	Michigan Common, Line 4		100.00	343
7.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 372 to 405 inclu- sive, 418 and 419 (see detail page fol- lowing Account No. 371)			
8.	Freight	616,825	68.81	236
9.	Passenger	279,531	31.19	107
0.	Michigan Freight Recap.:			
1.	Exclusive, Line 3			601
2.	Common, Line 8			236
3.	Total Michigan Freight			837
4:	Michigan Passenger Recap.:			
5.	Exclusive, Line 5			14
6.	Common, Line 9			107
7	Total Michigan Passenger			121
8.	Michigan Passenger, Line 17		100.00	121
9.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 372 to 405 inclu- sive, 418 and 419 (see detail page fol- lowing Account No. 371)			
20.	Sleepers and Diners	96,122	34.39	42
21.	Mail and Express	34,616	12.38	15
2.	Passengers and Baggage	148,793	• 53.23	64
23.	Michigan Passengers and Baggage,		,	
	Line 22		100.00	64
4.	Divided on Michigan Passenger miles, Ratio No. 10.			
25.	Interstate		29.71	19
26.	Intrastate		70.29	4

No. 412-Operating Joint Tracks and Facilities-Dr.

			%	•
1.	System Total, per Annual Report, \$3,302;		10	•
	allocated to Michigan			936
2.	Allocated to Services.			
3.				741
4.	The state of the s			76
5.	Passenger (Soo bridge)			119
6.	Michigan Common, Line 4		100.00	76
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account 371)	896,356		
8.		316,825	68.81	52
9.		279,531	31.19	24
10.	Michigan Freight Recap.:			
11.	Exclusive, Line 3			741
12.	Common, Line 8			52
13.	Total Michigan Freight		-	793
14.	Michigan Passenger Recap.:			
15.	Exclusive, Line 5			119
16.				24
17.	Total Michigan Passenger		-	143
18.	Michigan Passenger, Line 17			143
19.	Allocated to Interstate Passengers and Bag	gage		2.20
	account of Soo Bridge			119
20.	Balance		-	24

No. 412-Operating Joint Tracks and Facilities-Dr. (Continued).

		%	\$
21.	Michigan Passenger, other than Soo Bridge, Line 20	100.00	24
	Divided relatively with the total of charges to Michigan Passengers Ser- vices in Accounts 372 to 405 inclusive,		
	418 and 419 (see detail page following Account No. 371) \$279,531		
23.		34.39	8
24.			3
25.	Passengers and Baggage 148,793		13
26.	Michigan Passengers and Baggage, other than Soo Bridge, Line 25	100.00	13
27.	Divided on Michigan Passenger miles, Ratio No. 10		
28.	Interstate	29.71	4
29.	Intrastate	70.29	9
30.	Michigan Interstate Passengers and Baggage Recap.	:	
31.	Soo Bridge, Line 19		119
32.	Other, Line 28		4
33.	Total Michigan Interstate Passengers as	nd Paggaga	123

NOTE—The Michigan Common portion of this Charge is made up of the following:

Joint Station, Sidnaw	\$73.55
C.&N.W. Gates, Ishpeming	2.15
Total Michigan Common	\$75.70

No. 413-Operating Joint Tracks and Facilities-Cr.

-4			%	8
1.	System Total, per Annual Report, *\$4,999	;	,-	
	allocated to Michigan by Delf			*3,550
2.	Allocated to Services			
3.	Freight			*3,098
4.	Common Freight and Passenger			*664
5.	Passenger			*788
6.	Michigan Common, Line 4		100.00	*664
7.	Divided relatively with the total charges to Michigan Freight and Passenger in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account			
	No. 371)	\$896,356		
8.	Freight	616,825	68.81	*457
9.	Passenger	279,531	31.19	*207
10.	Michigan Freight Recap.:			
11.	Exclusive, Line 3			•2,098
12.				*457
13.	Total Michigan Freight			•2,555
14.	Michigan Passenger Recap.:			
15.	Exclusive, Line 5			*788
16.				*207
17.	Total Michigan Passenger			*995

^{*}Typewritten figures in red.

No. 413-Operating Joint Tracks and Facilities-Cr. (Continued).

18.	Michigan Passenger, Line 18		% 100.00	\$ •995
19.	Divided relatively with the total of charges to Michigan Passenger Services			
	in Accounts 372 to 405 inclusive, 418			
	and 419 (see detail page following Account No. 371)	\$ 279,531		
20.	Sleepers and Diners	96,122	34.39	*342
21.	Mail and Express	34,616	12.38	*123
22.	Passengers and Baggage	148,793	53.23	*530
23.	Michigan Passsengers and Baggage, Line	22	100.00	*530
24.	Divided on Michigan Passenger miles, Rat	io No. 10		
25.	Interstate		29.71	*157
26.	Intrastate		70.29	*373
	*Typewritten figures in red.			

NOTE—The Michigan Common portion of this charge is made up of the following:

Water Station, Michigamme
Wages and Supplies at various Joint Stations
Total Michigan Common

\$222.18
442.27
\$664.45

No. 414-Insurance.

			%	\$
1.	System Total, per Annual Report, \$2,476;			1.054
	allocated to Michigan by Delf			1,374
	Allocated to Services by Delf			819
3.	Freight			488
5.	Common Freight and Passenger Passenger			67
6.	Michigan Common, Line 4		100.00	488
7.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account No. 371)	896,356		
8.		616,825	68.81	336
9.	Passenger	279,531	31.19	152
10	Michigan Freight Recap.:			
11.	Exclusive, Line 3			819
12.	Common, Line 8			336
13.	Total Michigan Freight		_	1,155
14.	Michigan Passenger Recap. :			
15.				67
16.	Common, Line 9			152
17.	Total Michigan Passenger			219
18.	Michigan Passenger, Line 17		100.00	219
19.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Ac- count No. 371)	279,531		
20.	Sleepers and Diners	96,122	34.39	75
21.		34,616	12.38	27
22.	Passengers and Baggage	148,793	53.23	117
23.	Michigan Passengers and Baggage, Line 22		100.00	117
24.	Divided on Michigan Passenger miles, Ratio	No. 10		
25.	Interstate		29.71	35
26.	Intrastate		70.29	82

No. 415-Clearing Wrecks.

1. System Total, per Annual Report, \$1,287; allocated to Michigan by Delf 100.00 1,281

All freight (by Delf).

No. 416—Damage to Property.

			%	\$
1.	System Total, per Annual Report, \$4,927; allocated to Michigan by Delf.			4,065
2.	Allocated to Services by Delf.		-	
3.	Freight			3,675
4.	Common Freight and Passenger			390
5	Michigan Common, Line 4		100.00	390
6.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 372 to 405 inclu- sive, 418 and 419 (see detail page fol- lowing Account No. 371.)	\$896,356	,	
7.	Freight	616,825	68.81	268
8.	Passenger	279,531	31.19	122
9.	Michigan Freight Recap:			
10.	Exclusive, Line 3			3,675
11.	Common, Line 7			268
12.	Total Michigan Freight			3,943
13.	Michigan Passenger, Line 8		100.00	122
14.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 372 to 405 inclusive, 418 and 419 (See detail page follow-			
	ing Account No. 371)	\$279,531		
15.	Sleepers and Diners	96,122	34.39	42
16.	and the same and the same	34,616	12.38	15
17.	Passengers and Baggage	148,793	53.23	65
18.	Michigan Passengers and Baggage, Line 1	7	100.00	65
19.	Divided on Michigan Passenger miles, Ratio No. 10			
20.	Interstate		29.71	19
21.	Intrastate		70.29	46

No. 417-Damage to Stock on Right-of-Way.

1	Sustan Matal van Appual Dancut #1		%	\$
1.	System Total, per Annual Report, \$1,-511; allocated to Michigan by Delf.			809
2.	Allocated to Services by Delf.			
3.	Freight			72
4.	Common Freight and Passenger Passenger	-		46 691
-				
	Michigan Common, Line 4		100.00	46
7.	Divided relatively with the total of			
	charges to Michigan Freight and Pas-			
	senger in Accounts 372 to 405 inclusive, 418 and 419 (See detail page following	,		
	Account No. 371.)	\$896,356		
8.	Freight	616,825	68.81	32
9.	Passenger	279,531	31.19	14
10	Michigan Freight Recap:	,		
11.	Exclusive, Line 3			72
12.	Common, Line 8			32
13.	Total Michigan Freight			104
11	Michigan Passenger Recap:			
15.	Exclusive, Line 5			691
16.	Common, Line 9			14
17.	Total Michigan Passenger			705
			100.00	705
	Michigan Passenger, Line 17	-	100.00	100
19.	Divided relatively with the total of charges to Michigan Passenger Services			
	in Accounts 372 to 405 inclusive, 418			
	and 419 (See detail page following			
	Account No. 371)	\$279,531		
20.	Sleepers and Diners	96,122	34.39	243
21,	Mail and Express	34,616	12.38	87
22.	Passengers and Baggage	148,793	53.23	375
23.	Michigan Passengers and Baggage, Line 2	22	100.00	375
	Divided on Michigan Passenger miles, Ratio No. 10			
25.	Interstate		29.71	111
26.	Intrastate		70.29 .	264

No. 418-Loss and Damage-Freight.

 System Total Per Annual Report, \$10,292; allocated to Michigan by Delf.

Q 15/1 S

8,548

All Freight.

No. 419-Loss and Damage-Baggage.

1.	System Total, per Annual Report, \$282;	%	\$
	allocated to Michigan by Delf (All Pas- sengers and Baggage)		198
2.	Michigan Passengers and Baggage, Line 1	100.00	198
3.	Divided on Michigan Passenger Miles, Ratio No. 10		
4.	Interstate	29.71	59
5.	Intrastate	70.29	139

Duluth, South Shore & Atlantic Railway Company Fiscal Year 1915

No. 420. Injuries to Persons

No. 420, Injuries			
1 Sentem Total non Annual Report	402	%	\$
1. System Total, per Annual Report, 480; allocated to Michigan by De	elf		20,836
2. Allocated to Services by Delf.			17.009
3. Freight			17,003 257
 Common Freight and Passe Passenger 	enger		3,576
6. Michigan Common, Line 4		100.00	257
7. Divided relatively with the tot charges to Michigan Freight and senger in Accounts 372 to 405 sive, 418 and 419 (see detail page lowing Account No. 371)	l Pas- inclu-		
8. Freight	616,825	68.81	177
9. Passenger	279,531	31.19	80
10. Michigan Freight Recap.:			
11. Exclusive, Line 3			17,003
12. Common, Line 8			177
13. Total Michigan Freight	t		17,180
14. Michigan Passenger Recap.:			
15. Exclusive, Line 5			3,576
16. Common, Line 9			80
17. Total Michigan Passen	ger		3,656
18. Michigan Passenger, Line 17		100.00	3,656
19. Divided relatively with the tot charges to Michigan Passenger vices in Accounts 372 to 405 inc 418 and 419 (see detail page foll Account No. 371)	r Ser- lusive,		
20. Sleepers and Diners	96,122	34.39	1,257
21. Mail and Express	34,616	12.38	453
22. Passengers and Baggage	148,793	53.23	1,946

100.00

29.71

70.29

1,946

578

1,368

 Michigan Passengers and Baggage, Line 22

Interstate

Intrastate

25.

26.

 Divided on Michigan Passenger miles, Ratio No. 10.

VI. MISCELLANEOUS OPERATIONS

Duluth, South Shore & Atlantic Railway Company Fiscal Year 1915

VI. MISCELLANEOUS OPERATIONS No. 441—Dining and Buffet Service

1. System Total, per Annual Report, \$45,006; allocated to Michigan by Delf

R6 478

36,478

All Sleepers and Diners

VII. GENERAL

VII. GENERAL

No. 451—Salaries and Expenses of General Officers No. 452—Salaries and Expenses of Clerks and Attendants No. 453—General Office Supplies and Expenses

1.	. System Totals, per Annual Report	t	% 100.00	451 \$ 25,573	452 \$ 37,232	453 \$ 3,429
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol- lowing)					
3. 4.		394,723 1,868,937	17.44 82.56	4,460 21,113	6,493 30,739	598 2,831
5.	Michigan Totals, Line 4		100.00	21,113	30,739	2,831
6.	charges to Michigan Freight and Passenger in General Accounts I, II, III, IV and VI (see detail page fol-	\$1,868,937				
7.	Freight	1,297,644	69.43	14,659	21,342	1.966
8.	Passenger	571,293	30.57	6,454	9,397	865
9.	Michigan Passenger, Line 8		100.00	6,454	9,397	865
10.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in General Accounts I, II, III, IV and VI (see detail page following)	\$ 571,293	,			
11.	Sleepers and Diners	205,903	36.04	2.326	3,386	312
12. 13.	Mail and Express	68,466	11.99	774	1,127	104
10.	Passengers and Baggage	296,924	51.97	3,354	4,884	449
14.	Michigan Passengers and Baggage, Line 13		100.00	3,354	4,884	449
	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol- lowing)	\$ 296,924				
6.	Interstate	100,925	33.99	1.140	1.660	153
17.	Intrastate	195,999	66.01	2,214	3,224	296

Details for dividing Accounts Nos. 451, 452, 453, 454, 455, 457, 458, 459, 460 and 461.

	System	1			- I	MICHIGAN (excluding Mineral nange)	Past	senger Dogg	D. B. D.	0.000
Acct.	Mineral Range	Outside Michigan	Total	Freight	Total	Sleepers & Diners	Mail & Express	Total	Inter-Intra-	Intra- state
	*	*	•	*	04	*	•	*	•	*
	370,976	126,131	444,845	336,583	108,262	39,830	15,733	52,699	15,705	36,994
I.	422,647	65,181	357,466	262,432	95,034	29,423	16,635	48,976	14,550	34,426
1	95,360	15,913	79,447	39,427	40,020			40,020	24,469	15,551
IV.	1,129,671	178,970 8,528	950,701 36,478	659,202	291,499 36,478	36,478	36,098	155,229	46,201	109,028
Total	2,263,660	394,723	1,868,937	1,297,644	571,293	205,903	68,466	296,924	100,925	195,999

No. 454-Law Expenses.

1. 2. 3.	System Total, per Annual Report Less cost of this suit Balance		%	\$ 39,025 28,884
-				10,141
4 . 5 .	System Total, other than cost of suit, Li Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)		100.00	10,141
6.	Outside Michigan	394,723	17.44	1,769
7.	Michigan	1,868,937	82.56	8,372
8.	Michigan Total, Line 7	,,	100.00	8,372
9.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$ 1,868,937		
10.	Freight	1,297,644	69.43	5,813
11.	Passenger	571,293	30.57	2,559
12.	Michigan Passenger, Line 11		100.00	0.550
13.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$ 571,293	100.00	2,559
14.	Sleepers and Diners	205,903	36.04	922
15.	Mail and Express	68,466	11.99	307
16.	Passengers and Baggage	296,924	51.97	1,330
17. 1 18. 1	Michigan Passengers and Baggage, Line 1 Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)		100.00	1,330
9.	Interstate	100.025	99.00	420
20.	Intrastate	100,925 195,999	33.99 66.01	452 878
			30.01	0.0

No. 455-Insurance.

1	System Total van Annual Barret		%	
	System Total, per Annual Report		100.00	145
2.	Divided relatively with the total of			
	charges to Michigan and Outside of			
	Michigan in General Accounts I, II,			
	III, IV and VI (see detail page fol- lowing Account No. 451)	•0 000 000		
9		\$2,263,660		
3.	Outside Michigan	394,723	17.44	25
*.	Michigan	1,868,937	82.56	120
5.	Michigan Total, Line 4		100.00	120
6.	Divided relatively with the total of			
	charges to Michigan Freight and Pas-			
	senger in General Accounts I, II, III,			
	IV and VI (see detail page following			
	Account No. 451)	\$1,868,937		
7.	Freight	1,297,644	69.43	83
8.	Passenger	571,293	30.57	37
9.	Michigan Passenger, Line 8		100.00	37
	Divided relatively with the total of		100.00	
	charges to Michigan Passenger Ser-			
	vices in General Accounts I, II, III,			
	IV and VI (see detail page following			
	Account No. 451)	\$ 571,293		
11.	Sleepers and Diners	205,903	36.04	13
12.	Mail and Express	68,466	11.99	4
13.	Passengers and Baggage	296,924	51.97	20
14.	Michigan Passengers and Baggage, Line	19	100.00	90
	Divided relatively with the total of	10	100.00	20
	charges to Michigan Interstate and	*		
	Intrastate in General Accounts I, II,			
	III, IV and VI (see detail page fol-			
	lowing Account No. 451)	\$ 296,924		
6.	Interstate		00.00	
7.	Intrastate	100,925	33.99	7
	anti antate	195,999	66.01	13

No. 457-Pensions.

1. System Total, per Annual Report		100.00	\$
2. Divided relatively with the total		100.00	720
charges to Michigan and outside	of		
Michigan in General Accounts I	TT		
111, IV and VI (see detail page for	ii,		
lowing Account No. 451)	\$2,263,660		
3. Outside Michigan			
4. Michigan	394,723		126
	1,868,937	82.56	594
5. Michigan Total, Line 4		100.00	594
6. Divided relatively with the total	of	100.00	994
charges to Michigan Freight and Po	9.68		
senger in General Accounts I II II	TT.		
IV and VI (see detail page following	ng		
Account No. 451)	\$1,868,937		,
7. Freight 8. Passenger	1,297,644	69.43	412
8. Passenger	571,293	30.57	182
9. Michigan Passenger, Line 8			,
10. Divided relatively with the total of		100.00	182
charges to Michigan Passenger Son	19.		
vices in General Accounts I II III	Τ		
IV and VI (see detail page following	,		
Account No. 451)	\$ 571,293		
11. Sleepers and Diners	205,903	00.04	
Mail and Express	68,466	36.04	66
13. Passengers and Baggage	296,924	11.99	22
		51.97	94
4. Michigan Passengers and Baggage, Line	13	100.00	94
5. Divided relatively with the total of		100.00	34
charges to Michigan Interestate and	a		
Intrastate in General Accounts I II			
111, IV and VI (see detail name fol-			
lowing Account No. 451)	\$ 296,924		
6. Interstate	100,925	33.99	00
7. Intrastate	195,999	66.01	32
	100,000	66.01	62

No. 458-Stationery and Printing.

1	System Total, per Annual Report		% 100.00	\$ 4,912
2.	Divided relatively with the total of charges to Michigan and Outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol-			
	lowing Account No. 451)	\$2,263,660		
3.	Outside Michigan	394,723	17.44	857
4.	Michigan	1,868,937	82.56	4,055
5.	Michigan Total, Line 4		100.00	4,055
6.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$1,868,937		
7.	Freight	1,297,644	69.43	2,815
8.	Passenger	571,293	30.57	1,240
9.	Michigan Passenger, Line 8		100.00	1,240
10.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)			
11.	Sleepers and Diners	205,903	36.04	447
12.		68,466	11.99	149
13.	Passengers and Baggage	296,924	51.97	644
14.	Michigan Passengers and Baggage, Line	13	100.00	644
	Divided relatively with the total of charges to Michigan Linterstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)			
16.	Interstate	100,925	33.99	219
17.	Intrastate	195,999	66.01	425

311

No. 459-Valuation Expenses

1	System Total non Annual Day		%	\$
0	System Total, per Annual Report		100.00	5,304
2.	Divided relatively with the total mile-			
	age of all D. S. S. & A. Tracks in			
0	and outside of Michigan	778.05		
3.		126.46	16.51	876
4.	Michigan	649.59	83.49	4,428
5.	Michigan Total, Line 4		100.00	4 498
6.	Divided relatively with the total of		100.00	4,428
	charges to Michigan Freight and			
	Passenger in General Accounts I.			
	II, III, IV and VI (see detail page			
	following Account No. 451)	\$1,868,937		
7.	Freight	1,297,644	69.43	3,074
8.	Passenger	571,293	30.57	1,354
9.	Michigan Passenger, Line 8		100.00	1,354
10.	Divided relatively with the total of	4	100.00	1,001
	charges to Michigan Passenger Ser-			
	vices in General Accounts I. II. III.			
	IV and VI (see detail page follow-			
	ing Account No. 451)	\$ 571,293		
11.	Sleepers and Diners	205,903	36.04	488
12.	Mail and Express	68,466	11.99	162
13.	Passengers and Baggage	296,924	51.97	704
14.	Michigan Passengers and Baggage,			
	Line 13		100.00	704
15	Divided relatively with the total of	*	100.00	704
	charges to Michigan Interstate and			
	Intrastate in General Accounts I. II.			
	III, IV and VI (see detail page fol-			
	lowing Account No. 451)	\$ 296,924		
16.	Interstate	100,925	33.99	239
17.	Intrastate	195,999	66.01	465
		100,000	00.01	400

No. 460-Other Expenses

1	Sustan Potal non Annual Ponant		%	\$ 5,077
	System Total, per Annual Report			3,011
3.	Allocated to States by Delf. Outside Michigan			33
4.		Michigan		3,631
5.		an ionigan		1,413
	Common Michigan and Outside Michiga	n, Line 4	100.00	3,631
7.	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)	\$2,263,660		
8.	Outside Michigan	394,723	17.44	633
9.		1,868,937	82.56	2,998
10.	Exclusive Michigan, Line 5			1,413
11.	Allocated to Services by Delf.			
12.				26
13.	0	er		1,371
14.	Passenger			16
15.	Michigan Common Recap.:			
	Common Michigan and Outside Michi-			
	gan, Line 9			2,998
17.	Exclusive Michigan, Line 13			1,371
18.	Total Michigan Common			4,369
	Michigan Common, Line 18		100.00	4,369
20.	Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, III, IV and VI (see detail page fol-			
	lowing Account No. 451)	\$1,868,937		
21.	Freight	1,297,644	69.43	3,033
22.	Passenger	571,293	30.57	1,336

No. 460-Other Expenses (Continued)

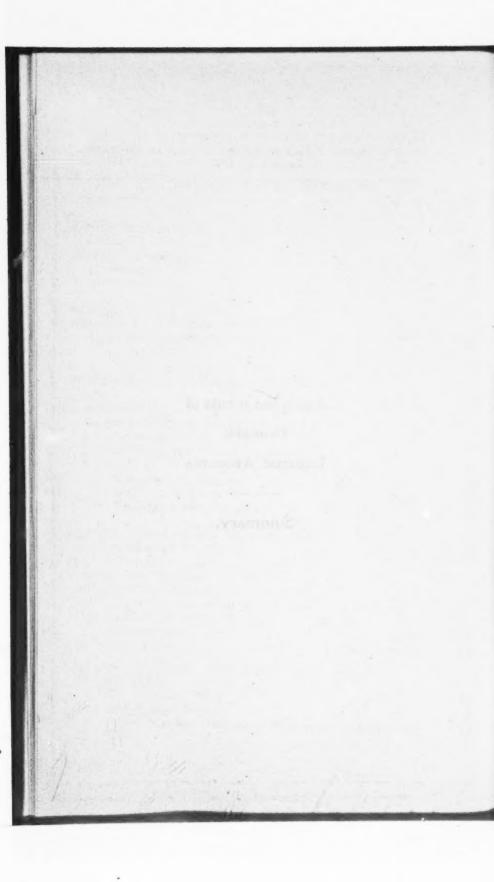
00	Wishings English Person			%	\$
23.	Michigan Freight Recap.: Exclusive, Line 12				00
25.					26
26.	Total Michigan Freight				3,033
					3,059
27.	Michigan Passenger Recap.:				
28.	Exclusive, Line 14				16
29.	Common, Line 22				1,336
30.	Total Michigan Passenger				1,352
31.	Michigan Passenger, Line 30			100.00	1,352
32.	Divided relatively with the total of				
	charges to Michigan Passenger Services in General Accounts I, II, III,				
	IV and VI (see detail page following				
00	Account No. 451)	\$	571,293		
33,	Sleepers and Diners		205,903	36.04	487
34.	Mail and Express		68,466	11.99	162
35.	Passengers and Baggage		296,924	51.97	703
36.	Michigan Passengers and Baggage, Line 35			100.00	200
27				100.00	703
91.	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol-				
	lowing Account No. 451)	4	296,924		
38.	Interstate	φ		22.00	000
39.	Intrastate		100,925	33.99	239
	anti dotate		195,999	66.01	464

No. 461-General Joint Facilities-Dr.

1.	System Total, per Annual Report, \$451;	%	\$
	allocated to Michigan by Delf.		112
2.	Allocated to Services.		
3.	Freight		61
4.	Passenger		51
5.	Michigan Passenger, Line 4		51
6.	Allocated to Interstate Passengers and Baggage, Account of Soo Bridge		
7.	Balance		10
**	Dalance		41
8.	Michigan Passenger, other than Soo Bridge		
	Line 7	100.00	41
9.	Divided relatively with the total of charges to Michigan Passenger Services in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	200	
10.	011	,293	
11.	Mail and D	903 36.04	15
12.	D	,466 11.99 ,924 51.97	5 21
13. 1	Michigan Passengers and Baggage, other than Soo Bridge, Line 12		
[4.]	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page follow-	100.00	21
	ing Account No. 451) \$296,	924	
5. 6.	Interstate 100,		7
	190,	999 66.01	14
	Michigan Interstate Passengers and Baggage Recap:		
8.	Soo Bridge, Line 6		10
9.	Other, Line 15		7
0.	Total Michigan Interstate Passengers a		17

Apportionments of Primary Expense Accounts

Summary.



Summary of Apportionment of Primary Expense Accounts.

Court							Michigan	higa	a n				
Superintendence		,							D. 8. 8	48	1	Passeng	ar.
Superintendence		Account.	Total.	Total.	Freight	Mineral Range	Total.		Sleen	Meti	Passeng	ers and	Baggag
Superintendence 2.3.31 17.371 12.806 \$ 4,565 \$ 1,680 664 2.2.21 660 664 664 664 664 665 664 664 665 665 66						Passen-			ers &	& Ex-	Total	Inter-	Intra- state
Superintendence	1. M	OF WAY	FURES:										
Substitute and Culverts 47,293 39,289 30,488 4,565 1,680 664 2,221 660 Bridges, Treatles and Culverts 86,386 39,289 30,488 2,281 3,176 1,595 5,882 1,718 Bridges, Treatles and Culverts 86,386 39,289 30,488 2,137 3,176 1,595 5,882 1,718 Bridges, Treatles and Culverts 86,386 39,289 30,488 2,137 3,176 1,595 5,882 1,718 Butter Chestrics and Surfacing 12,866 1,595 5,811 1,37 2,420 1,719 Bright of Way Fences and Showsheds 1,565 1,394 39,186 1,367 39,186 1,37 3,682 1,387 3,187	900		•	**	***				•	•	•		•
Holdway Maintenance	102		22,331	17.871	12.806		4 KAK		1 600	.00			
Bridgest, Treatles and Culverts 86,936 28,732 10,535 3,179 1,595 5,862 1,510 1,595 5,862 1,144 1,145 1,510 1,595 5,862 1,144 1,145	202	Koadway Main	47,209	39.269	30.048		0 991		9 750	1000	122,2	999	1,56
This state	208	Bridges, Trestl	86.936	39.368	98 729		10,000		9,700	1,555	5,082	1,510	3,57
Railart Track Material 20,682 19,782 14,455 5,325 5,003 2,103 2,420 119 2,413 2,489 119 10,362 19,782 14,455 15,355 5,811 2,352 3,138 1,387 2,135 1,387 2,430 1,387 1,462 1,397 1,462 1,397 1,462 1,397 1,462	212	Ties	95.352	79.393	58 018		91 975		20118	1,595	5,862	1,742	4,12
Teack Material 23,469 21,806 17,150 5,520 2,534 772 2,420 719 Tablisat	214		20 682	19 789	14 456		21,010		8,000	8,089	9,713	2,886	6,82
Paulist	216	Other Track A	99 480	94 000	14,400		0,326		2,134	772	2,420	719	1.70
Track Laying and Surfacing 176,054 145,046 176,091 178,046 178,0	218	Ballast	10 969	0.100	10,930		5,871		2,352	851	2,668	793	1.87
Right of Way Fences and Snowsheds	220	Track Laving	200,01	3,703	1,091		2,612		1,046	379	1,187	353	800
Stationery and Princes and Snowsheds 2,44 199 2,532 777 232 117 428 127 128 1,505 1,505 1,304 997 14 7 26 8 8 8 1,304 997 1,957 92 46 146 438 1,953 1,193 872 1,957 92 46 146 438 1,958 1,932 1,193 872 1,957 92 46 146 438 1,958 1,958 1,958 1,193 872 1,957 92 46 146 438 1,958 1,958 1,193 872 1,957 92 46 146 438 1,958 1,958 1,958 1,193 1,459 1,462 1,957 1,957 1,958 1,958 1,468 1,462 1,958	291	Right of Way	178,067	145,548	106,362		39,186		15,698	5.682	17.806	5.290	12.61
Stationery and Pances and Snowsheds 244 199 152 47 14 7 26 8 8 8 1,804 997 307 92 46 169 50 166 1,933 1,193 872 1,957 0 196 1,761 523 1 1,932 1,193 872 1,957 0 196 1,761 523 1 1,942 5445 1,462 597 213 652 194 1,942 1,462 597 213 652 194 1,942 1,462 1,462 1,462 1,462 1,942 1,942 1,462 1,462 1,462 1,463 1,443 1,463 1,463 1,444 4,57 1,464 1,462 1,463 1,444 1,445 1,445 1,445 1,444 1,444 1,44	000	Grow or Way	919'9	3,309	2,53		222		232	117	428	197	200
Roadway Buildings	900	Suow and Sand	244	199	152		47		14	-	26	0	20.
Stationery and Pincle Buildings 7,089 6,409 4,452 1,957 0 196 1,751 523 1,933 1,193 872 1,291 129 46 1,46 43 146 43 146 43 146 1	2000	Crossings and	1,656	1,304	997		307		92	46	169	N C	1.
Water Stations	900	Beatlon and O	7,089	6,409	4,452		1,957		0	196	1 761	000	1 00
Water Stations 5.065 4.286 2.824 1,462 597 213 622 14 Shops and Enginehouses 2,581 2,184 1,439 745 304 109 382 99 Wharves and Dooks 884 884 884 693 191 144 467 136 Coal & Ore Wharves—Depreciation 2,091 2,091 2,091 2,091 19,146 19	900	TORGWRY BUIL	1,933	1,193	872		321		129	46	146	9 9 9	200,1
Shope and English bouses	102		5,065	4,286	2,824		1.462		269	913	SE S	101	DT T
Shops and Enginehouses 3,519 3,059 2,112 947 346 144 452 348 349	200	Fuel Stations	2,581	2,184	1.439		745		304	100	200	100	40
Wharves and Docks 884 884 693 191 575 136 136 137 136 136 137 136 136 137 136 137 136 137 138 137 138 138 14 138 14 138 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14	235	Shops and En	3,519	3.059	2.112		947		246	144	200	200	100
Coal & Ore Wharves 2,091 <td>241</td> <td></td> <td>884</td> <td>884</td> <td>693</td> <td></td> <td>191</td> <td></td> <td>630</td> <td>144</td> <td>100</td> <td>136</td> <td>321</td>	241		884	884	693		191		630	144	100	136	321
Coal & Ore Wharves—Depreciation 19,146 101 2 2 4 2 3 4 2 3 4 2 3 4 2 3 4 101 3 4 1,146 3 4 4 1,146 3 4	243	3	2,091	2.091	2,091		*		20	04	103	31	1
Telegraph & Telephone Lines 2,857 2,440 1,824 616 184 92 340 101 Faving and Interlockers 492 198 188 10 3 1 6 2 Roadway Machines 845 657 484 173 64 25 84 25 Roadway Machines 7,954 6,187 4,561 1,626 599 236 791 235 Removing Snow, Ice and Sand 21,306 20,660 15,898 4,162 1,244 624 2,394 682 1,244 Injuries to Persons 2,826 1,810 1,941 469 173 68 228 68 Insurance 4,532 3,979 3,207 772 284 112 376 112 Stationery and Printing 713 555 409 146 54 21 71 21	244	9	19,146	19.146	19.146								
Signal and Interlockers 492 198 188 10 3 3 4 4 4 4 4 4 4 4	247	Telegraph & Telephone Lines	2,857	2,440	1.824		616		184	60	076	***	
Paving 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 1 0 2 2 8 2 8 2 8 2 8 2 8 2 8 2 8 2 8 2 8 2 8 2 8 2 8 2 8 2 8 2 8 3 8 2 8 3 3 8 4 1 2 8 3 8 3 8 4 1 2 8 3 1 3 8 4 1 2 3 4 1 3 4 1 3 4 4 4 4 4 4 4 4 4 4 4 4 3 4 1 3 4 4 1 3 4 4 1 3 4 <td>248</td> <td>Signal and interlockers</td> <td>492</td> <td>198</td> <td>188</td> <td></td> <td>10</td> <td></td> <td>101</td> <td>3 -</td> <td>040</td> <td>101</td> <td>232</td>	248	Signal and interlockers	492	198	188		10		101	3 -	040	101	232
Roadway Machines	267	Paving	80	00	*				- c		0,	19	
Small Tools and Supplies 7,954 6,187 4,561 1,626 599 28 25 Removing Snow, Ice and Sand 21,306 20,600 15,888 4,162 1,244 624 2,294 682 1 Assessments for Public Improvement 2,336 20,600 15,888 4,162 1,244 624 2,294 682 1 Injuries to Persons 2,826 1,810 1,841 469 173 68 228 68 Stationery and Printing 4,532 3,979 3,207 772 284 112 376 112 Stationery and Printing 555 409 146 54 21 71 21	269	Roadway Machines	845	657	484		173		100	2	17	0	
Removing Snow, Ice and Sand 21,306 20,060 15,888 4,162 1,244 624 2,294 682 1 Assessments for Public Improvement 2,33 99 73 26 9 4 2,294 682 13 Injuries to Persons 2,826 1,810 1,341 469 173 68 228 68 Insurance 4,532 3,979 3,207 772 284 112 376 112 Stationery and Printing 713 555 409 146 54 21 71 21	271	Small Tools and Supplies	7.954	6.187	4 561		1 696		404	000	88	9	20
Assessments for Public Improvement 2,826 1,810 1,341 469 173 68 21 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	272	Removing Snow, Ice and Sand	21 206	20.060	15 000		4 4 6 9		000	255	187	230	200
Injuries to Persons 2,826 1,810 1,841 469 173 68 228 68 Insurance 4,522 3,979 3,207 772 284 112 376 112 84 112 871 12 84 112 871 12 814 112 814 112 814 112 814 112 814 112 814 112 814 112 814 112 814 112 814 112 814 112 814 112 814 112 814 112 814 112 814 112 814 112 814 1146 814 814 814 814 814 814 814 814 814 814	273	Assessments for Public Improvement	600	88	2000		36		1,244	624	2,294	90	1,612
Insurance 4,532 3,979 3,207 772 284 112 376 112 Stationery and Printing 713 555 409 146 54 21 71 21	274	Injuries to Persons	2.826	1.810	1 341		460		3 0	+ 0	13	*	
Stationery and Printing 713 555 409 146 54 21 71 21	275		4.532	3.979	2 207		977		113	000	10 G	90	160
21 71 21 21	276	pue	718	100	400		170		407	211	376	112	264
				-	2001		OLT		10	77	11	21	20

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4	Summary of Apportionment of Primary Expense Accounts (Continued).	

Michigan

							D. S. S.	8. & A.		Passenger.	Jr.
	Account	Total	Total	Projeht	-	Potel	010		Passer	Passengers and Baggage	saggage.
		1 Order		ricign	Passen- ger.	I otal.	ers & Diners	& Ex-	Total	Inter- state	Intra- state
×	4	URES (Cor	(Continued)	•	**						1.
277	Other Expenses Maintaining It Tracks Vords and	105	63	09	•	22	00	* 00	1	*00	90
279	Other Facilities-Dr.	8,505	860'9	5,472		626	206	82	33.50	146	192
	Other Facilities—Cr.	*13,632	*13,632	*7,698		*5,934	*2,184	*863	*2,887	8028	*2,029
	5	570,976	444,845	\$36,583		108,262	39.830	15.733	52.699	15.705	26 994
C .	MAINTENANCE OF EQUIPMENT:										20000
301	Superintendence	12,520	10,617	7,397	140	3,080	688	556	1.635	486	1.149
302	Shop Machinery	6,694	5,677	4,008		1,669	482	301	886	263	623
308	Steam Locomotives	93,458	79,741	46,017	1,290	32,434	13,215	4,722	14,497	4,307	10.190
200	Steam Locomotives Definition	23,945	20,641	14,577	293	5,771	2,349	836	2,586	768	1,818
314		146 919	195 816	195 216		1	1	0	0	0	•
315	Freight Train	62,766	53.753	53,753							
316		2,151	1,842	1,842							
317	Pass. Train Ca	50,303	41,350	0	2,021	39,329	7.391	8.272	23.666	7.031	16 625
318		12,367	10,070	0	358	9,712	4.055	1,465	4.192	1.245	2.947
926	Work Equipment-Repairs	5,735	4,445	80 80 80 80 80 80 80 80 80 80 80 80 80 8		1,157	433	169	100	165	390
327	Work Equipment-Depreciation	3,498	2,711	2,005		206	264	103	339	101	238
328		320	248	183		65	24	10	69	6	60
335		2,831	2,413	2,067		346	100	62	184	10	129
333		1,789	1,510	1,018		492	142	68	261	200	183
334		1,191	934	629		275	79	20	146	43	303
336	Maintaining Joint Equipment at										
997	Meinteining Iche Pominment et	605	0								
9		619	810	910			:	4			
		13	13	OT.		00	-	0.	63		
	Total Maintenance of Equipment *Typewritten in red.	426,749	361,568	262,432	4,102	95,034	29,423	16,635	48,976	14,550	34,426

Summary of Apportionment of Primary Expense Accounts (Continued).

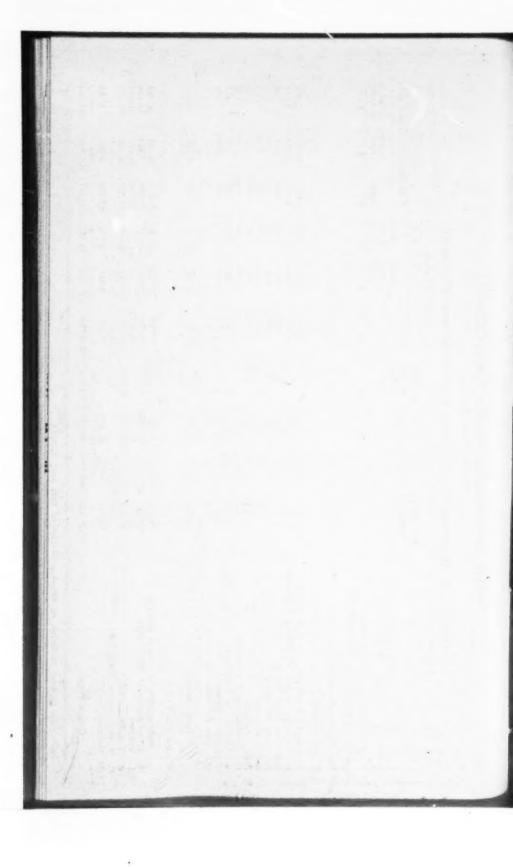
						Mic	Michigan				
		System					D. S.	S. & A.		Passenger.	er.
	Account.	Total.	Total.	Freight	Range Passen-	Total.	Gloon	Mail		Passengers and Baggage	Baggage.
					ger.		ers & Diners	& Ex-	Total	Inter-	Intra-
II.	TRAFFIC:	**	**	**	**	89	**				
351	Superintendence	21 998		14 500		200			•	•	
352		27,50	20,000	19,000		11,730	0	0	11,730	3,485	8,245
353		4 540		10,040		17,830			17,830	16,409	1,421
354		246	904	900		3,121			3,727	2,574	1,153
355	Fast Freight Lin	200		282							
356	Industrial Immis	0 450	0 000								
257	Inamendo	004.0	6,501	0,406		2,851			2.851	487	2.004
0 10	Charles and	101	56	0		56			20	12	56
200	Stationery and Printing	12,350	10,239	6,413		3,826			3.826	1 127	9 600
				1					2000	10717	600,4
	Total Trame	95,360	79,447	39,427		40.020			40.090	04 400	***
V	TRANSPORTATION-PAIL LINE.					2012			40,040	801,12	100,01
280	TI TOUT AT										
2/1	Superintendence	21.469	18.150	12.981	190	4.979	1 607	000	0 000	-	-
372	Despatching Trains	19 891	10 959	1010	2	200.0	1,001	100	7,001	791	1,870
373	Station Employees	A PARTY	1000000	00100		2,101	827	415	1,525	453	1.072
274	Watching Inspection and Domine Di.	100,000	100,035	707,011		21,846		2,185	19,661	5.841	13.820
27.5	Deman.	1,021	1,347	1,347							
976	-	16,704	16,704	16,704							
010	portion pubblies & Expenses	10,490	9,289	7,819		1.470			1 470	464	* 000
110		4.705	4.705	4.546		150	00	0	4,400	200	1,033
378	Yard Conductors & Brakemen	37,207	37 907	25 949		1 950	000	0 0	17	12	20
379	20	0000	0000	0,00		1,508	636	63	223	166	393
280		266,0	366.6	3.80		135	9	2	09	18	43
0000	Tomernent and The Control of the Con	23,842	23,842	23,036		908	408	40	200	106	0 20
200	-	21,417	21,417	20,693		79.4	286	96	000	007	202
385	Water for Yard Locomotives	1.213	1 213	1 179			200	000	220	200	226
386	Lubricants for Yard Locomorives	999	0000	200		11.	12	N	18	0	13
287	Other Gunnies for Vand I competent	0000	999	225		11	9	1	*	1	80
900	Cuer Supplies for I and Locomotives	380	380	367		13	-	1	10	-	•
0000	N.	12,912	12,912	12,523		90	197	19	173	1 1	100
283	rard Supplies & Expenses	1.290	1.290	1.246		77	90			70	707
				-		2.2	99	3	02	٥	14

	Fiscal		Fiscal	Year 1915	Year 1915.						
	Summary of App	ortionm	ent of 1	rimary	Apportionment of Primary Expense Accounts (Continued)	Accoun	uts (Con	tinued).			
						Mil	Michigan				
		System			-		D. 8.	D. S. S. & A.		Passenger.	er.
	Account.	Total.	Total.	Freight	r Range	Total.	Glass	Well		Passengers and Baggage	Baggage.
1					ger.		ers &	- 48 -	Total	Inter-	Intra-
IA.	IV. TRANSPORTATION-RAIL LINE-(Continued).	(penuj							1		
							•	**	**	•	•
380	Operating Jt. Yards and Terminals-Dr.	38,694	17,081	10,143		6,938	2,829	1.017	3.092	919	2.178
2891	de de	*13,579	*13,579	*11,730		•1,849	•754	•271	*824	•245	•579
282	Train Enginemen	155,965	130,186	72,421	3,002	54,763	22,327	8,028	24,408	7,252	17.156
200	Fuel for Train Locomotives	267,712	223,241	137,583	4,452	81,206	33,108	11,905	36.193	10.753	25.440
200	Water for Train Locomotives	14,695	12,253	7,551	244	4,458	1,817	654	1,987	690	1.397
282		4,453	3,713	60 60 60 60 60 60 60 60 60 60 60 60 60 6	74	1,351	551	198	602	179	423
200		3,202	2,603	1,685	36	947	9900	139	422	125	297
3	Enginehouse Expense—Train	44,812	38,019	22,165		15,854	6,407	2,189	7.258	2.156	5.102
401		183,652	152,738	94,098	2,967	52,673	9.020	4.535	39.118	11.622	27 496
405	Train Supplies and Expenses	26,619	30,522	7,326	1,237	21,959	6,722	3,379	11,858	3,523	8.335
	Operating Sleeping Cars	14,273	10,943			10,943	10,943				
100	Signals and interlocker Op.	1.241	41	68		63	1		1		1
400	etion	8,590	8,110	7,685		425	127	19	234	70	164
407		143	121	80		90	13	10	20	9	14
410	Stationery and Printing	11,332	9,555	6,575		2,980	1,025	369	1.586	471	1.115
1	Other Expenses	1,160	958	837		121	42	15	94	19	10
412	Op. Joint Trks. &	3.305	936	793		143.	00	60	132	123	
413		666'1.	*3,550	*2,555		*995	*342	•123	•530	*157	*373
414	Insural 36	2,476	1,374	1,155		219	75	202	117	32	22
416	Dement to Droporty	1,287	1,281	162,1		-	,				
411	-	4,927	4,065	3,943		122	42	15	99	19	46
418	-	1,011	808	104		705	243	50	375	1111	264
419	Loss and Damage Raggage	263,01	5,048	8,048		901					
420	Injuries to Persons	23.480	20 836	17 180		2 654	4 957	929	198	620	139
	Total Transportation-Rail Line		20000	1		0000	1,001	400	1,040	9/9	1,368
	4.45	1,141,873	962,903	659,202	12,202	291,499	100.172	36,098	155,229	46,201	109.028
	Typewritten in red.										-

Summary of Apportionment of Primary Expense Accounts (Continued).

						Michigan	a ı			
	System					D. 8	8. 8. & A.		Passenger.	rer.
Account.	Toner.	Total	Freight	E E	Total.	Sleep			Passengers and Baggage	Baggage
				ger.		ers &	& Ex-	Total	Inter-	Intra-
VI. MISCELLANEOUS OPERATION:	**	**	**	**	**	**		-		*
441 Dining and Buffet Service VII. GENERAL:	45,006	36,478			36,478	36,473				
	37,232	21,113 30,739 2,831	21,342	٥	9,454	8, 85 8, 85	1,127	3,354	1,140	3,21
454 Law Expenses 455 Insurance	10,141,		6,813		2,559	922	307	1,330	153	296 878
	4,912 5,304		2,815 3,074		1,240	447	149	644	32 219	629
460 Other Expenses 461 General Joint Facilities—Dr.	451	4,411	3,059		1,352	487	162	703	239	464
Total General	92,984	76,775	53,284		23,491	8.462	2.816	19919	4 150	
RECAPITULATION:								0111	1,100	8,000
	670,976 426,749 95,350	444,845 361,568 79,447	336,583 262,432 39,427	4,102	108,262 95,034 40,020	29,423	16,635	52,609 48,976 40,020	14,550 24,469	36,994
VI. Miscellaneous Operations VII. General	45,006 92,984	33,478	53,284	12,202	36,478	36,478 8,462	36,098	155,229	46,201	109,028
Grand Total	2,372,948 1,962,016	1,962,016	1,350,928	16,304	594,784	214,365	71,282	309,137	105,083	204,054

⁽a) This amount excludes, on account of cost of this suit, \$28,884.



Apportionments of Revenues.

Details and Summary.

Summary of Railtony Operating Revenue Accounts.

Michigan

Passenger.

D. S. S. & A.

	Account	Rvatam			Winerel		Glass			Passengers and Baggage	Baggage.	
		Total.	Total.	Freight	Freight Range Passenger	Total.	ers &	& Ex-	Total	Inter-	Intra-	
101	AILWAY OPERATING REVENUES:	1.813.059	\$ 1101	\$ 110		**						
102	Passenger Excess Baggage	7.895	746,872			746,872			746,872	216,824	530,048	
106	Sleeping Car Parlor and Chair Car	36,033	4,022			27,734	4,023		167',	2,864	120'4	
107	=	29,502	26,863			26,863		54,521		,		
108	Other Passenger Train	2,045	1,767		186	1,581		0000	1,681	435	1,146	
_		19,631	10,134	10,134					150		129	
	Special Service Train Other Preight Train	2,952	2,658	1,625		1,033			1,033	278	755	
	and Buffet	35,839	28,284			28,284	28,284					
	Station Train and Boat Service Parcel Room	000	195			495			495	144	351	
-	Storage Freight	1,744	1,683	1,682						190	610	
	Denurage Bagrage	3.386	2.017	3.017		87			87	32	23	
138	T pus uda.	637	621	402		219			219	19	163	
257	Rents of Bldgs. and Other Property	7,757	7,558	6,811		747			747	217	630	
151	Pacilities	68,688	20,400	48,139		9			1,349	392	1967	
152	Joint Facilities Dr.	*13	*,010	1,166		1,150			1,150	427	723	
		-	-	-		-		1	1			
		2,937,438 2,569,094 1,666,095	1,569,094 1	666,095	186	902,813	60,040	81,384	761,389	221.796	539,593	

NOTE—Account No. 108. Of the total Michigan portion of the account \$1,380 is on account of C., M. & St. P. trains for 92 days' operation.

This has been credited as follows: 25% to Maintenance of Way, D., S. & A. tracks

This has been credited as follows: 25% to Train Movement, of which 14/78 credited to Mineral Range 188,00

64/68 credited to D., S. S. & A.

Account No. 142. Excludes \$1,159 claimed to be recelled from non-operated property which was not inventoried. (See Delf. Exhibita.)

INCOME ACCOUNT.

The presentation of the following computations of income is not intended to waive the claim that the passenger earnings of the Mackinaw Transportation Company are to be added to the net corporate income of the passenger business, particularly if sleeping car and dining car operations are to be included.

Joint Facilities—Income Cr. Michigan.

	Michigan Total		Michigan Passenger	
Main Line, C.& N.W. Frts. Michigamme to	\$.4	\$	*
Beaufort.	2,816.95			2,816,95
Main Line, Ishpeming to Marquette, C.& N.W.	1,047.17		1,047.17	-
Main Line, Negaunee to Calumet, C.& N.W.	6,528.91		6,528.91	
Main Line, Champion to Calumet, C.M.& St.P.	3,071.25		3,071.25	
Main Line, Houghton to Pilgrim, M. R. Frts.	4,135.20			4,135.20
Baraga to Zenith Junction Frts.	1,775.00			1,775.00
Mine Yards, L.S.& I. Switch Engine Land—Negaunee Union Depot—Passenger	1,208.88	1,208.88	420.00	
Union Depot Tracks, C.& N.W.Ry.	150.00 57.00		150.00	
Enginehouse Houghton	1:4.40	124.40		5: 00
	20,914.76	1,333.28	10,797.33	8,784.15
Common to Frt. 64.75%, Pass. 35.25%		5,687.74	3,096.41	
	20,914.76	7.021.02	13,893,74	
28/191 of C.& N.W. to Mineral Range	957.13	.,	957.12	
14/78 of C.M.& St.P. to Mineral Range	521.25		521.25	
	1478.37		1,478.37	
	19,486.39	7,021.02	12,415.37	
Michigan Passenger Intra-70.97%			8,811.19	
Inter—29.03			3,604.18	

Taxes.

			%	2
1. 8	ystem Total, per Annual Report	\$197,313	10	
2. 8	pecific Tax on Sleeping Car Tickets	139		
		\$197,174		7
3. M	lichigan Total, per Annual Report			178,242
4. 8	pecific Tax on Sleeping Car Tickets			115
				178,127
5. M	ichigan Taxes assigned to Services rel tively with the allocation and assig	la-		
	ment of the Operating Expenses.	\$1,962,016	100.00	178,127
6.	Freight	1,350,928	68.86	122,659
7.	Mineral Range Passenger	16,304	.83	1,478
8. ,	DSS&A Passenger	594,784	30.31	53,990
9. D	. S. S. & A. Passenger	\$ 594,784	100.00	53,990
10.	Sleepers and Diners	214,365		19,458
1.	Mail and Express	71,282	11.98	6,468
2.	Passengers and Baggage	309,137	51.98	28,064
3. 81	leeper and Diner Recap:			
4.	Amount from Line 4			115
5.	Amount from Line 10			19,458
				19,573
	assengers and Baggage	\$ 309,137	100.00	28,064
7.	Interstate	105,083	33.99	9,539
8.	Intrastate	204,054	66.01	18,525

The above assignment of taxes is for temporary use.

DULUTH SOUTH SHORB & ATLANTIC RAILWAY COMPANY. Fiscal Year 1915.

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		System	Michigan	Michigan Freight	Michigan	Passengers & Baggage	Steepers & Diners
RENT RECEIVED FOR HIRE OF EQUIPMENT:	PME	VT:					
Locomotives leased to Soo Bridge Account Locomotives, Freight to others Locomotives, Passenger to Others Locomotives, Switch to Others		(a) \$7,595.00 80.42 365.29 132.00	\$6,442.08 65.75 298.66 107.92	\$5,248.36 65.75 104.57	\$1,193.72 298.66 3.35		•
Passenger Train Cars		368.18	6,914.41	5,418.68	1,495.73		
anamatan bar anough	ē	9,534.89	8,027.60	5,630.20 39.03 Interstate	2,397.40	2,397.40	
RENT PAID FOR EQUIPMENT: For Freight Cara (Balanca)		1 F94 F0	9	70.97 Interstate	1,701.43		
For Locomotives For Passenger Train Cars For Sleepers For Work Equipment	9	1,586.28 1,586.28 54.50	1,205.97 367.48 527.11 1,299.84 44.64	354.82	1,299.34	12.66 527.11	1,299.34
		\$4,267.50	\$3,495.54	\$1,623.41	\$1,872.13	\$ 572.79	\$1.299.34
Figures are the same as Dell's with (a) On the basis of use by the D. S. (b) On the basis of Work France.	100 E	as Delf's with the following exceptions: e by the D. S. Repairs; Passenger, 26.0	ving exceptions: Passenger, 26.04%;	29.03 Interstate 70.97 Intrastate Freight, 73.96%.		166.28	

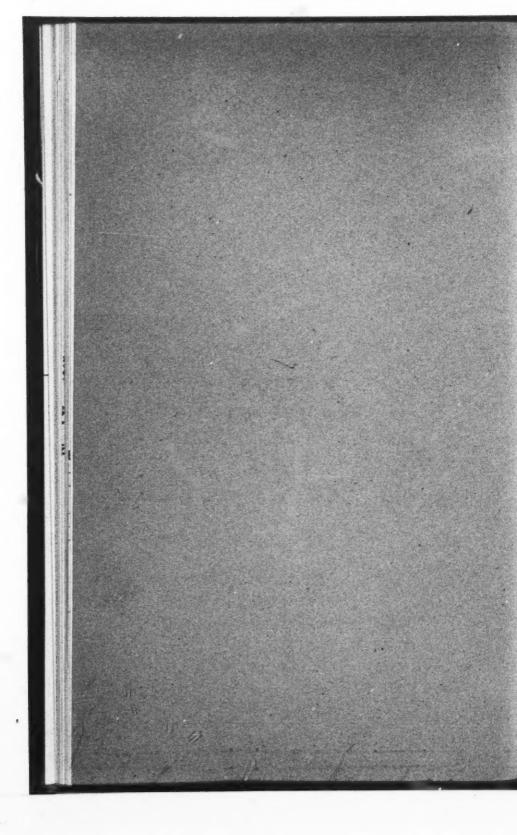
Income Account.

-MICHIGAN-

							D. S. S. & A. PASSENGER	A. PASS	ENGER.		
		Svetom			Mineral		Sleepers	Mail	Passon	Passongers and Baggage	aggage
		Total	Total	Freight	Passenger 7	Total .	and	and Ex-	Total	Inter- state	Intra- state
Rallway Operating Revenues Rallway Operating Expenses	-	\$2,937,438 2,372,948	\$2,569,094 1,962,016	\$1,666,095	\$ 186	\$902,813	\$ 60,040	\$81,384	\$761,389	\$221,796	\$539,593
	**	\$ 564,490	607,078			308,029	*154,325	10,102	452,252	116,713	335,539
Additions: Rents from Hire of Equipment Joint Facilities—Cr.	39	9,535 20,915 3,972	8,028 20,915 3,248	5,630 7,021 2,103	1,479	2,398 12,415 1,145			2,398 12,415 1,145	8,604 832	1,702 8,811 813
	**	598,912	639,269	329,921	*14,639	323,987	*154,325	10,102	468,210	121,345	346,865
Deductions: Joint Facilities—Dr. Miscellaneous Rents		36,688	9,052	7,159		1,893			1,893	903	986
f, Equipmen	33	4,268	3,496	1,624	1,478	1,872 54,105	1,299	6,468	573	166	18,525
	•	238,311	190,832	131,484	1,478	67,870	20,872	6,468	30.530	10.608	19.929
Net Corporate Income	**	360,601	448,437	198,437	*16,117	266,117	*175,197	3,634	437.680	110.787	326 948

(a) Details on third preceding page.
(b) Details on second preceding page.
(c) Details on first preceding page.

DULUTH SOUTH SHORE & ATLANTIC RATE CASE Cost of Passenger Service, Fiscal Year 1916.



RATIOS AND OTHER DATA



Ratio No. 1-Michigan Gross Ton Miles on Common Tracks.

	Total	Freight	Passenger
Freight:			
Freight Train Cars	284,135,206	284,135,206	
Train Load		245,188,330	
Locomotives		94,579,388	
Yard Swit'g on Common Tracks	28,575,038	28,575,038	
Train Swit'g on Common Tracks	12,751,838		
Passenger:			
Passenger Train Cars	166,323,158		166,323,158
Train Loads	7,831,580		7,831,580
Locomotives	83,048,379		83,048,379
Yard Swit'g on Common Tracks	461,944		461,944
Train Swit'g on Common Tracks	346,264		346,264
Totals		665,239,800	
Percents	100.00	72.06	27.94

Ratio No. 1a-Michigan Passenger Gross Ton Miles.

	Total	Sleepers & Diners	Mail & Express	Passengers & Baggage
Passenger Train	Cars 166,323,158	68,666,360	21,836,442	75,820,356
Frain Load	7,831,580		3,379,268	4,452,312
Locomotives (a)	83,048,379	32,745,976	12,025,405	38,276,998
Yard Switching	461,944	293,196	18,339	150,409
frain Switching	346,264		57,711	288,553
Total	258,011,325	101,705,532	37,317,165	118,988,628
Percent	100.00	39.42	14.46	46.12

a) Apportioned relatively with the ton miles of Passenger Train Cars and Loads as follows:

10 M	Car Ton Miles	Load Ton Miles	Total Ton Miles	Per Cent	Locomo've Ton Miles
Sleepers & Diners	68,666,360		68,666,360	39.43	32,745,976
fail & Express	21,836,442	3,379,268	25,215,710		12,025,405
'assengers & Bag'ge	75,820,356	4,452,312	80,272,668		38,276,998
Total	166,323,158	7,831,580	174,154,738	100.00	83,048,379

Ratio No. 1b—Michigan Gross Ton Miles of Passenger Trains Operated on the D.S.S.&A. by the D.S.S.&A.

	Total	Sleepers and Diners	Mail and Express	Passengers and Baggage
Passenger Train Cars	162,499,191	68,346,620	21,813,564	72,339,007
Train Load	7,514,540	, ,	3,062,228	4,452,312
Locomotives (a)	80,512,059	32,365,848	11,778,914	36,367,297
Totals	250,525,790	100,712,468	36,654,706	113,158,616
Percent	100.00	40.20	14.63	45.17

(a) Apportioned relatively with the ton miles of Passenger Train Cars and Loads as follows:

	Car Ton Miles	Load Ton Miles	Total Ton Miles		Locomotive Ton miles
Sleepers and Diners	68,346,620)	68,346,620	40.20	32,365,848
Mail and Express		3,062,228	24,875,792	14.63	11,778,914
Pas'gers and Bag'ge		4,452,312		45.17	36,367,297
		7,514,540	170,014,731	100.00	80,512,059

336

Ratio No. 2—Michigan Equated Track Miles of Tracks Maintained by the D. S. S. & A.

Equated Mileage.	Com- Pas- ht mon senger	7 408.85 6.55 9 20.31 1.05 435.71 1.05
Equate	al Freight	92 12.07 55 10.76 76 10.76 79 10.79 67.01 87 90.63
	Pas- senger Total	420.92 6.55 10.76 10.79 2.10 78.37
Mileage	Common	408.85 6.55 40.62 456.02
Actual Mileage	Freight	12.07 21.43 21.57 114.01 169.08
	Total	$\begin{array}{c} 420.92 \\ 6.56 \\ 21.43 \\ 21.57 \\ \hline 156.73 \\ \hline 627.20 \\ \end{array}$
		Main Line Second Track Spurs, Industrial Spurs, Mines Sidings Totals Percents

NOTE

The above equation on the following basis:

Main and Second Tracks Spurs and Sidings

1.00

Ratio No. 3—Michigan Passenger Train Car Miles Including C. M. & St. P and C. & N. W. into Marquette.

	Total Car Miles		. Mie	chigan
	Total	Sleepers & Diners	Mail & Express	Passengers & Baggage
Passenger Cars	1,691,425		23,224	1,668,201
Passenger Cars, Special	5,251		,	5,251
Other Passenger Train Cars	844,036		530,308	313,728
Other Passenger Trains Cars.	Spl. 1.330		,	1,330
Sleepers, Parlor and Observati	on,			2,000
Foreign	212,539	212,539		
Sleepers, Parlor and Observati	on,			
Special	80	80		
Diners, Foreign	76,042	76,042		
Sleepers, DSS&A	516,333	516,333		
Diners, DSS&A	115,678	115,678		
Observation-Diners, DSS&A	179,614	179,614		
Passengers Cars—CM&StP		,		
and C&NW	66,955			66,955
Other Passenger Train Cars—	,			00,000
CM&StP and C&NW	33,492		1,144	32,348
Sleepers, CM&StP and C&NW	4,380	4,380	2,222	02,040
Totals	3,747,155	1,104,666	554,676	2,087,813
Percents	100.00	29.48	14.80	55.72

Ratio No. 3a—Michigan Passenger Train Car Miles Excluding the C. M. & St. P and C. & N. W. into Marquette.

	Car Miles		Michigan	
E-MIN MINIS	Total	Sleepers & Diners	Mail & Express	Passengers & Baggage
Total as above	$\substack{3,747,155\\104,827}$	1,104,666	554,676	2,087,813
Deduct CM&StP and C&NW		4,380	1,144	99,303
Totals	3,642,328	1,100,286	553,532	1,988,510
Percent		30.21	15.20	54.59

Ratio No. 3b—Michigan Passenger Train Car Miles, D. S. S. & A. Trains on D. S. S. & A. Tracks, Exclusive of Sleepers and Diners.

	Total	Passengers & & Baggage	Mail & Express
Passenger Train Cars Passenger Train Cars, Special Other Passenger Train Cars Other Passenger Train Cars, Special	1,691,425 5,251 844,036 1,330	23,224 530,308	1,668,201 5,251 313,728 1,330
Total Percent	2,542,042 100.00	553,532 21.78	1,988,510 78.22

Ratio No. 3c—System Passenger Car Miles (other than Sleepers and Diners) on the D. S. S. & A. and Mineral Range.

Michigan DSS&A Cars on DSS&A Michigan DSS&A Cars on Mineral Range Outside Michigan DSS&A Cars on DSS&A Total	Car Miles 2,177,800 115,645 508,231 2,801,676	Percent 77.73 4.13 18.14 100.00
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Ratio No. 3d—Michigan Passenger Train Car Miles (D. S. S. & A.)
Divided to Mail and Express and Passengers and Baggage.

Michigan Passenger Train Cars, Passengers and	Car Miles	Percent
Baggage Michigan Passenger Train Cars, Mail and Express	1 694 969	74.58 25.42
Total	2,177,800	100.00

Ratio No. 4—Time of Trains and Switching on Common Tracks in Michigan.

D	Mile- age	Minutes per Mile.	Total Time in Minutes.	Passenger Time.	Freight Time.
Passenger Trains	779,749	2.4862	1,938,211	1,938,211	
Freight Trains	752,324	6.0559	4,555,999	-,,	4,555,999
Mixed Trains	16,920	2.9227	49,452	7,868	41,584
Special Passenger	622	2.4862	1,547	1,547	
Special Mixed	1,260	6.0559	7,630	1,214	6,416
	1,550,875		6,552,839	1,948,840	4,603,999
Deduct for Train left on Exclusive	4.222	10	10.000		
tracks.	4,263	10.	42,630		42,630
	1,546,612		6,510,209	1,948,840	4,561,369
Add Yard Switching on Common Tracks.				ž.	
Passenger	3,413	10.	34,130	34,130	
Freight	140,730	10.	1,407,300	,	1,407,300
Total	1,690,755		7,951,639	1,982,970	5,968,669
Percent			100.00	24.94	75.06

Ratio No. 4a—System Time of Use of Tracks, Passenger and Freight Trains and Yard Switching.

System Miles	Minutes Per Mile	Total Time in Minutes	Passenger Time	Freight Time
939,316	2.4862	2,334,927	2.334.927	
911,473	6.0559		-,001,021	5,519,789
16,920	2.9227		7.868	41,584
761	2.4862			11,001
1,582				8,278
	10.			0,210
289,620	10.	2,896,200	10,010	2,896,200
		10,885,486	2,419,635	8,465,851
		100.00	22.23	77.77
	Miles 939,316 911,473 16,920 761 1,582 7,304	System Miles Per Mile 939,316 2.4862 911,473 6.0559 16,920 2.9227 761 2.4862 1,582 6.0559 7,304 10.	System Miles Per Mile Time in Minutes 939,316 2.4862 2,334,927 911,473 6.0559 5,519,789 16,920 2.9227 49,452 761 2.4862 1,892 1,582 6.0559 10,186 7,304 10. 73,040 289,620 10. 2,896,200 10,885,486	System Miles Per Mile Time in Minutes Passenger Time 939,316 2.4862 2,334,927 2,334,927 911,473 6.0559 5,519,789 7,868 16,920 2.9227 49,452 7,868 761 2.4862 1,892 1,892 1,582 6.0559 10,186 1,908 7,304 10. 73,040 73,040 289,620 10. 2,896,200 10,885,486 2,419,635

Ratio No. 10, Michigan Passenger Miles.

Intrastate Passengers, one mile Interstate Passengers, one mile		Miles 21,016,459 8,665,624	Percent 70.81 29.19
	Total	29,682,083	$\overline{100.00}$

Ratio No. 11 a-System Revenue Freight Train Miles.

Will Bully and the second	Miles	Percent
Michigan Freight Train Miles	767,612	82.81
Outside Michigan Freight Train Miles	159,356	17.19
Total	926,968	100.00

Ratio No. 11 b-System Revenue Passenger Train Miles.

	Miles	Percent
Michigan Passenger Train Miles	751,559	82.46
Outside Michigan Passenger Train Miles	159,821	17.54
Total	911,380	100.00

Passenger and Freight Swiiching in Various Yards in Michigan and Ratios No. 13, No. 13a, No. 13b and No. 13c.

	Switching Miles			Subdivis	ion of P	assenge	
	Total	Freight	Passen		Mail &	Sleep- ers & Diners	gers &
Marquette	148,985	143,721	5,264	3.53	1.92	57.37	40.71
St. Ignace	49,230	47,190	2,040	4.14	12.94	33.09	53.97
Houghton	23,715	23,715	,				
Ishpeming-Negaunee	65,652	65,652					
Totals	287,582	280,278	7,304	$\overline{2.54}$	5.00	50.59	44.41
Train Switching	122,977	120,775	2,202		16.67		83.33
Total all Switching		401,053	9,506	$\overline{2.32}$	7.70	38.87	53.43
							%
Ratio No. 13, Total	Switchi	ng: Pas	senger				2.32
		Fre	ight				97.68
Ratio No. 13a, Yard	Switchi	ng: Pas	senger				2.54
210. 2019 21114	~	Fre	ight				97.46
Ratio No. 13b, Yard	Switchin	ng assign	ed to 8	ervice	s:		
		Mai	l and I	Expres	9		5.00
		Sle	epers ar	nd Din	ers		50.59
		Pas	sengers	and l	Baggag	е '	44.41
Ratio No. 13c, All S	witching	assigned	to Ser	vices:			
		Mai	l and l	Expres	8		7.70
		Slee	epers a	nd Dir	ers		38.87
		Pas	sengers	and I	Baggag	е	53.43

Ratio No. 17-Allocated Station Pay Roll-Michigan.

		Amount	Percent
Allocated Passenger Employees Allocated Freight Employees		\$11,955.27 60,160.21	16.58 83.42
	Total	72,115.48	$1\overline{00.00}$

Ratio No. 17a-Passenger Trainmen's Pay Roll.

		Amount	Percent
Conductors, January and May Brakemen, January and May Baggagemen, January and May		\$5,657.90 3,118.78 1,901.93	52.98 29.21 17.81
	Total	10,678.61	$1\overline{00.00}$

Locomotive Mileage.

	System			Michigan			
	. Total	Pas- senger	Freight		Pas-	Freigh	
Passenger	935,536	935,536		772,466	772,466		
Freight	972,227	,	972,227	809,240		809,240	
Mixed	16,920	2,692		16,920			
Spl. Passenger	876	876	,	686	686	14,228	
Spl. Mixed	1,717	337	1.380	1,394	222	1.172	
	1,927,276	939,441	987,835	1,600,706		824,640	
Switching:							
Train Passenger	2,202	2,202		2,202	2,202		
Train Freight	144,842	-,	144,842	120,775	2,202	120,775	
Yard Passenger	7,304	7,304	,	7,304	7,304	120,110	
Yard Freight	289,620		289,620	280,278	1,004	280,278	
	443,968	9,506	434,462	410,559	9,506	401,053	
M.R. Passenger	43,182	43,182		43,182	43,182		
C&NW Pass.	10,980	10,980		10,980			
CM&StP Pass.	20,724	20,724		20,724	10,980 $20,724$		
-	31,704	31,704		31,704	31,704		

Train Mileage and Train Switching. Used in Various Accounts.

	System			Michigan		
	Total	Pas- senger	Freight	Total	Pas- senger	Freight
Trains:					***************************************	
Passenger	907,612	907,612		748,045	748,045	
Freight	911,473	,	911,473			752,324
Mixed Special:	16,920					
Passenger	761	761		622	622	
Mixed	1,582	315	1,267			
	1,838,348	911,380		1,519,171	751,559	767,612
Train Switching:						
Passenger	2,202	2,202		2,202	2,202	
Freight	144,842	-,	144,842			120,775
	147,044	2,202	144,842			$\frac{120,775}{120,775}$
M. R. Passenger	43,182	43,182		43,182	43,182	
CM&STP Pass.	20,724			20,724	20,724	
C&NW Pass.	10,980			10,980	10,980	
	31,704	31,704		31,704	31,704	
Light Locomotive Miles	56,606	16,993	39,613	50,638	19 650	20 000
Light Locomotive	00,000	10,000	00,010	00,000	13,652	36,986
Miles, Spl.	212	43	169	160	25	135
Total	56,838	17,036	39,782	50,798	13,677	37,121

Apportionments of Primary Expense Accounts.

Details.

The basic figures, as used in the following computations and divisions of expenses, are used as taken from the books and records of the company, without adjustment for the purpose of reducing them to those necessary for a normal year of operation, and are subject to adjustments to be made to eliminate expenditures to make good deferred maintenance, and those for additions and betterments, etc.

It is the claim of defendants that the expenses in the Maintenance of Way group of this year were excessive in at least the amount of \$17,000.

Accounts against which there are no charges for the year.

I. Maintenance of Way and Structures:

No. 203 Roadway-Depreciation.

204 Underground Power Tubes.

205 Underground Power Tubes—Depreciation.

206 Tunnels and Subways.

207 Tunnels and Subways-Depreciation.

209 Bridges, Trestles and Culverts-Depreciation.

210 Elevated Structures.

211 Elevated Structures-Depreciation.

213 Ties-Depreciation.

215 Rails—Depreciation. 217 Other Track Material—Depreciation.

219 Ballast-Depreciation.

222 Right-of-Way Fences—Depreciation.

224 Snow and Sand Fences and Snowsheds-Depreciation.

226 Crossings and Signs-Depreciation.

228 Station and Office Buildings—Depreciation.

230 Roadway Buildings—Depreciation. 232 Water Stations—Depreciation.

234 Fuel Stations—Depreciation.

236 Shops and Enginehouses—Depreciation.

237 Grain Elevators.

238 Grain Elevators Depreciation.

239 Storage Warehouses.

240 Storage Warehouses—Depreciation. 242 Wharves and Docks—Depreciation.

245 Gas Producing Plants.

246 Gas Producing Plants-Depreciation.

248 Telegraph and Telephone Lines—Depreciation.

250 Signals and Interlockers—Depreciation.251 Power Plant Dams, Canals and Pipe Lines.

252 Power Plant Dams, Canals and Pipe Lines-Depreciation.

253 Power Plant Buildings.

254 Power Plant Buildings-Depreciation.

255 Power Sub-station Buildings.

256 Power Sub-station Buildings-Depreciation.

257 Power Transmission Systems.

258 Power Transmission Systems—Depreciation.

259 Power Distribution Systems.

260 Power Distribution Systems—Depreciation.

Accounts against which there are no charges for the year (Continued)

- 261 Power Line Poles and Fixtures.
- 262 Power Line Poles and Fixtures-Depreciation.
- 263 Underground Conduits.
- 264 Underground Conduits-Depreciation.
- 266 Miscellaneous Structures Depreciation.
- 267 Paving.
- 268 Paving-Depreciation.
- 270 Roadway Machines-Depreciation.
- 273 Assessments for Public Improvements.

II. Maintenance of Equipment:

- No. 303 Shop Machinery-Depreciation.
 - 304 Power Plant Machinery.
 - 305 Power Plant Machinery-Depreciation.
 - 306 Power Sub-station Apparatus.
 - 307 Power Sub-station Apparatus-Depreciation.
 - 311 Other Locomotives—Repairs.
 - 312 Other Locomotives—Depreciation.
 - 313 Other Locomotives—Retirements.
 - 319 Passenger train cars—Retirements.
 - 320 Motor Equipment of Cars—Repairs. 321 Motor Equipment of Cars—Depreciation.
 - 322 Motor Equipment of Cars—Betrements.
 - 323 Floating Equipment-Repairs.
 - 324 Floating Equipment—Depreciation.
 - 325 Floating Equipment—Retirements.
 - 329 Miscellaneous Equipment—Repairs.
 - 330 Miscellaneous Equipment—Depreciation.
 - 331 Miscellaneous Equipment—Retirements.
 - 335 Other Expenses.
 - 337 Maintaining Joint Equipment at Terminals-Cr.

Accounts against which there are no charges for the year (Continued)

III. Traffic Expenses:

No. 359 Other Expenses.

IV. Transportation—Rail Line:

No. 381 Yard Motormen.

383 Yard Switching Power Produced.

384 Yard Switching Power Purchased.

393 Train Motormen.

395 Train Power Produced.

396 Train Power Purchased.

406 Drawbridge Operation.

408 Operating Floating Equipment.

409 Express Service.

V. Transportation-Water Line:

No. 431 Operation of Vessels.

432 Operation of Terminals.

433 Incidental.

VI. Miscellaneous Operations:

No. 442 Hotels and Restaurants.

443 Grain Elevators.

444 Stockyards.

445 Producing Power Sold.

446 Other Miscellaneous Operations.

VII. General:

No. 456 Relief Department Expenses.

462 General Joint Facilities-Cr.

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I. Maintenance of Way and Structures.

I. Maintenance of Way and Structures. No. 201. Superintendence.

1.	System Total, per Annual Report		% 100.00	\$ 24,651
	Divided relatively with the total	of		,
4.	charges to Michigan and outside	of		
	Michigan in Accounts 202 to 243 i	n-		
	clusive, 247, 249, 265 and 272 (see d	le-		
	tail page following)	\$ 523,439		
3.	Outside Michigan	88,409	16.89	4,164
4.	Michigan	435,030	83.11	20,487
5.	Michigan Total, Line 4		100.00	20,487
	Divided relatively with the total	of		
	charges to Michigan Freight and Pa	18-		
	senger on Accounts 202 to 243 incl	u-		
1	sive, 247, 249, 265 and 272 (see deta	ail		
	page following)	\$ 435,030		
7.	Freight	338,879	77.90	15,959
8.	Passenger	96,151	22,10	4,528
9.	Michigan Passenger, Line 8		100.00	4,528
10.	Divided relatively with the total charges to Michigan Passenger Service in Accounts 202 to 243 inclusive, 24249, 265 and 272 (see detail page for	es 17,		
	lowing	\$ 96,151		
11.	Sleepers and Diners	34,162	35.53	1,609
12.	Mail and Express	13,953	14.51	657
13.		48,036	49.96	2,262
14.	Michigan Passengers and Baggage, Li	ne 13	100.00	2,262
	Divided on Michigan Passenger Miles		10	
16.	Interstate		29.19	660
17.	Intrastate		70.81	1,602

Details for dividing Accounts 201, 269, 271, 274, 275, 276, 277, 278 and 279.

					MICE	IIGAN-		
Acet. No.	System Total	Outside Michi- gan.	Total	Freight	Total	Sleep- ers & Diners.	Mail & Ex-	Passen- gers & Baggage
	. \$	\$			\$	*	\$	*
202	67,951	9,959	57,992	45,926	12.066	3,557	1,786	6.72
208	60,062	14.175	45,887	34,927	10,960	3,231	1,622	6.10
212	70.021	13,642	56,379	43,252	13,127	5,175	1.898	6.05
214	5,433	772	4.661	3,576	1,085	428	157	50
216	23,218	3.121	20,097	15,418	4,679	1,844	677	2.15
218	3,035	59	2,976	2,283	693	273	100	320
220	180,349	34,736	145,613	111,709	33.904	13.365	4.903	15.63
221	6,928	847	6,081	4.816	1,265	373	187	70
223	482	236	196	156	40	12	6	2
225	1,667	763	904	716	188	55	28	10
227	9,724	705	9,019	7,546	1,473	00	147	1.32
229	2,571	56	2,515	1,929	586	231	85	270
231	8,284	1,285	6,999	4,894	2,105	848	306	951
233	2,436	378	2.058	1,439	619	249	90	280
235	20,314	2,134	18,180	12,665	5,515	2,202	803	2,510
241	1,316		1,316	1,185	131	43,190	17	71
243	12,812		12,812	12,812		10,100	••	• • •
247	3,487	514	2,973	2,328	645	190	96	359
249	279	101	178	169	9	3	1	
265	140	21	119	86	33	11	4	18
272	42,980	4,905	38,075	31,047	7,028	2,072	1,040	3,916
Total	523,439	88,409	435,030	338,879	96,151	34,162	13,953	48.036

	No. 202—Roadway Maintenance.				
		%	\$		
1.	System Total, per Annual Report, 67,951; allocated to Michigan		57,992		
9	Subdivided into sub-primary accounts		01,002		
3.	Care of Roadbed		9,061		
4.	General Cleaning		20,355		
5.	Watching Roadway		21,593		
6.	Track Changes	٠.	366		
7.	Train Service		5,159		
8.	Bank Protection		1,458		
9.	Michigan Total, Line 1	100.00	57,992		
	Divided on Michigan Equated Track Miles, Rat	tio No 2			
11.	Freight	17.18	9,963		
12.	Common Freight and Passenger	82.62	47,913		
13.	Passenger	.20	116		
	Michigan Common, Line 12	100.00	47,913		
15.	Divided on Time, Ratio No. 4				
16.	Freight	75.06	35,963		
17.	Passenger	24.94	11,950		
18.	Michigan Freight Recap:				
19.	Exclusive, Line 11		9,963		
20.	Common, Line 16		35,963		
21.	Total Michigan Freight		45,926		
22.	Michigan Passenger Recap:				
23.	Exclusive, Line 13		116		
24.	Common, Line 17		11,950		
25.	Total Michigan Passenger		12,066		
26.	Michigan Passenger, Line 25	100.00	12,066		
27.	Divided on Michigan Total Passenger train car	miles Ratio	No. 3		
28.	Sleepers and Diners	29.48	3,557		
29.	Mail and Express	14.80	1,786		
30.	Passengers and Baggage	55.72	6,723		
31.	Michigan Passengers and Baggage, Line 30	100.00	6,723		
32,	Divided on Michigan Passenger miles, Ratio No.	10			
33,	Interstate	29.19	1,962		
34.	Intrastate	70.81	4,761		

NOTE:—This account corresponds with Group B of Account No. 6 under the old classification.

No. 208-Bridges, Trestles and Culverts.

		%	
1.	System Total, per Annual Report,		
	\$60,062; allocated to Michigan		45,887
2.	Allocated to Services. (See following page)		
3.	Freight		1,940
4.	Common Freight and Passenger		43,947
5.	Michigan Common, Line 4	100.00	43,947
6.	Divided on Michigan Time, Ratio No. 4		
7.	Freight	75.06	32,987
8.	Passenger	24.94	10.960
9.	Michigan Freight Recap:		
10.	Exclusive, Line 3		1,940
11.	Common, Line 7		32,987
12.	Total Michigan Freight		34,927
13.	Michigan Passenger, Line 8	100.00	10.960
14.	Divided on Michigan Total Passenger Train Car	miles, Ratio	No. 3
15.	Sleepers and Diners	29.48	3,231
16.	Mail and Express	14.80	1,622
17.	Passengers and Baggage	55.72	6,107
18.	Michigan Passengers and Baggage, Line 17	100.00	6,107
	Divided on Michigan Passenger miles, Ratio No.	. 10	
20.	Interstate	29.19	1,783
21.	Intrastate	70.81	4,324

No. 208—Bridges, Trestles and Culverts. Bridges on Exclusive Freight Tracks. Michigan.

Description	Our Distribu- tion	D.S.S.&A. Distribu- tion
See Why Branch	133.47	5.69
Bode Spur	9.52	
Queen Mine Branch	9.87	
Robinson Spur	2.40	
Dollarville Mill Track	93.04	
Baraga Mill Track	15.08	
Beaufort Branch	299.40	299.40
Dead River Trestle	11.38	11.38
Ohio Mine	3.40	3.40
Seney LS&M RR Track	4.00	4.00
Strongs Branch	13.05	13.05
Bridge Marquette, near Gaines house	8.91	8.91
Prison Branch Culverts	735.41	735.41
Section 29	6.25	6.25
Negaunee-Palmer Branch	284.59	284.59
Stone Quarry Track	10.30	10.30
	1,640.07	1,382.38
Add on account of Bridges, Trestles and Culverts on common and freight for freight propor- tion. (See Hillman)	300.23	
Total	1,940.30	1,382.38

No. 212, Ties.		
	%	\$
1. System Total, per Annual Report,		
\$70,021; allocated to Michigan by Delf	100.00	56,379
2. Divided on Michigan Equated Track Miles, Ratio No. 2	123	
3. Freight	17.18	9,686
4. Common Freight and Passenger	82.62	46,580
5. Passenger	.20	113
6. Michigan Common, Line 4	100.00	46,580
7. Divided on Michigan Total Gross Ton Miles, Ratio No. 1.		
8. Freight	72.06	33,566
9. Passenger	27.94	13,014
10. Michigan Freight Recap:		
11. Exclusive, Line 3		9,686
12. Common, Line 8		33,566
13. Total Michigan Freight		43,252
14. Michigan Passenger Recap:		
15. Exclusive, Line 5		113
16. Common, Line 9		13,014
17. Total Michigan Passenger		13,127
18. Michigan Passenger, Line 17	100.00	13,127
19. Divided on Michigan Passenger Gross Ton- miles, Ratio No. 1 a.	300000000	47.44
20. Sleepers and Diners	39.42	5,175
21. Mail and Express	14.46	1.898
22. Passengers and Baggage	46.12	6,054
23. Michigan Passengers and Baggage, Line 22	100.00	6,054
24. Divided on Michigan Passenger miles, Ratio No. 10.		
25. Interstate	29.19	1,767
26. Intrastate	70.81	4,287
		-,

No. 214. Rails.

	TO COMPANY THE SAME OF THE SAM	%	\$
1. 8	System Total, per Annual Report, \$5,433; allocated to Michigan by Delf.	100.00	4,661
2. 1	Divided on Michigan Equated Track Miles, Ratio No. 2		
3.	Freight	17.18	801
4.	Common Freight and Passenger	82.62	3,851
5.	Passenger	.20	9
6. 1	Michigan Common, Line 4	100.00	3,851
7. 1	Divided on Michigan Total Gross Ton Miles, Ratio No. 1		
8.	Freight	72.06	2,775
9.	Passenger	27.94	1,076
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		801
12.	Common, Line 8		2,775
13.	Total Michigan Freight		3,576
14.	Michigan Passenger Recap:		
15.	Exclusive, Line 5		9
16.	Common, Line 9		1,076
17.	Total Michigan Passenger		1,085
18.	Michigan Passenger, Line 17	100.00	1,085
19.	Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1a.		
20.	Sleepers and Diners	39.42	428
21.	Mail and Express	14.46	157
22.	Passengers and Baggage	46.12	500
	Michigan Passengers and Baggage, Line 22	100.00	500
24.	Divided on Michigan Passenger miles, Ratio No	. 10.	
25.	Interstate	29.19	146
26.	Intrastate	70.81	354

No. 216, Other Track Material.

	%	
 System Total, per Annual Report, \$23,218; allocated to Michigan by Delf. 	100.00	20,097
2. Divided on Michigan Equated Track Miles, Ratio No. 2.		
3. Freight	17.18	3,453
4. Common Freight and Passenger	82.62	16,604
5. Passenger	.20	40
6. Michigan Common, Line 4	100.00	16,604
 Divided on Michigan Total Gross Ton Miles, Ratio No. 1 		
8. Freight	72.06	11,965
9. Passenger	27.94	4,639
10. Michigan Freight Recap:		
11. Exclusive, Line 3		3,453
12. Common, Line 8		11,965
13. Total Michigan Freight		15,418
14. Michigan Passenger Recap:		
15. Exclusive, Line 5		40
16. Common, Line 9		4,639
7. Total Michigan Passenger		4,679
18. Michigan Passenger, Line 17	100.00	4,679
 Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1a. 		
20. Sleepers and Diners	39.42	1,844
21. Mail and Express	14.46	677
22. Passengers and Baggage	46.12	2,158
3. Michigan Passengers and Baggage, Line 22	100.00	2,158
 Divided on Michigan Passenger Miles, Ratio No. 10. 		
5. Interstate	29.19	630
6. Intrastate	70.81	1,528

No. 218, Ballast.

		. %	\$
1.	System Total, per Annual Report, \$3,035; allocated to Michigan by Delf.	100.00	2,976
2.	Divided on Michigan Equated Track Miles, Ratio No. 2		
3.	Freight	17.18	511
4.	Common Freight and Passenger	82.62	2,459
5.	Passenger	.20	6
6.	Michigan Common, Line 4	100.00	2,459
7.	Divided on Michigan Total Gross Ton Miles, Ratio No. 1		
8.	Freight	72.06	1,772
9.	Passenger	27.94	687
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		511
12.	Common, Line 8	_	1,772
13.	Total Michigan Freight	-	2,283
14.	Michigan Passenger Recap:		
15.	Exclusive, Line 5		6
16.	Common, Line 9		687
17.	Total Michigan Passenger		693
	Michigan Passenger, Line 17	100.00	693
19.	Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1a		
20.	Sleepers and Diners	39.42	273
21.	Mail and Express	14.46	100
22.	Passengers and Baggage	46.12	320
23.	Michigan Passengers and Baggage, Line 22	100.00	320
	Divided on Michigan Passenger Miles, Ratio No. 10		
25.	Interstate	29.19	93
26.	Intrastate	70.81	227

No. 220. Track Laying and Surfacing.

1. System Total, per Annual Report, \$180,349;	%	\$
allocated to Michigan.		145,613
2. Subdivided into sub-primary accounts		140,010
3. Applying Ballast		5,315
4. " Ties		35,571
5. " Rails		5,100
6. " Other Track Material		1,407
7. Track Maintenance		94,760
8. Track Changes		806
9. Train Service		2,654
0. Michigan Total, Line 1	100.00	145.010
1. Divided on Michigan Equated Track Miles, Ratio No. 2	100.00	145,613
2. Freight	17.18	0= 0+0
3. Common Freight and Passenger	82.62	25,016
4. Passenger	.20	120,306
	.20	291
5. Michigan Common, Line 13	100.00	190 900
6. Divided on Michigan Total Gross Ton-miles.	100.00	120,306
7. Freight	72.06	00.000
S. Passenger	27.94	86,693
	21.94	33,613
D. Michigan Freight Recap:		
D. Exclusive, Line 12		05 010
Common, Line 17		25,016
P. Total Michigan Freight		86,693
0		111,709

No. 220-Track Laying and Surfacing (Continued).

		%	
23.	Michigan Passenger Recap:	,-	
24.			291
25.			33,613
26.	Total Michigan Passenger		33,904
27.	Michigan Passenger, Line 26	100.00	33,904
28.	Divided on Michigan Passenger Gross Ton miles, Ratio No. 1a.		
29.	Sleepers and Diners	39.42	13,365
30.	Mail and Express	14.46	4,903
81	Passengers and Baggage	46.12	15,636
32.	Michigan Passengers and Baggage, Line 31	100.00	15,636
33.	Divided on Michigan Passenger miles, Ratio No. 10		
34.	Interstate	29.19	4,564
35.	Intrastate	70.81	11,072

NOTE:—This account corresponds with Group A of Account No. 6 under the old classification.

No. 221, Right-of-Way Fences.

		%	\$
1.	System Total, per Annual Report, \$6,928; allocated to Michigan by Delf.	100.00	6,081
2.	Divided on Michigan Equated Track Miles,	100.00	0,001
	Ratio No. 2.	120	
3.	Freight	17.18	1,045
4. 5.	Common Freight and Passenger Passenger	82.62 .20	5,024 12
J.	1 assenger	.20	12
6.	Michigan Common, Line 4	100.00	5,024
7.	Divided on Michigan Time, Ratio No. 4.		
8.	Freight	75.06	3,771
9.	Passenger	24.94	1,253
10.	Michigan Freight Recap:	III STATE	
11.	Exclusive, Line 3		1,045
12.	Common, Line 8		3,771
13.	Total Michigan Freight		4,816
14.	Michigan Passenger Recap:		
15.	Exclusive, Line 5		12
16.	Common, Line 9		1,253
17.	Total Michigan Passenger		1,265
18. 1	Michigan Passenger, Line 17	100.00	1,265
19. 1	Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3.		
20.	Sleepers and Diners	29.48	373
21.	Mail and Express	14.80	187
22.	Passengers and Baggage	55.72	705
23. 1	Michigan Passengers and Baggage, Line 22.	100.00	705
24. 1	Divided on Michigan Passenger Miles, Ratio No. 10		
25.	Interstate	29.19	206
26. •	Intrastate	70.81	499

No. 223, Snow and Sand Fences and Snowsheds.

2. Divided on Michigan Equated Track Miles, Ratio No. 2. 3. Freight 4. Common Freight and Passenger 5. Passenger 6. Michigan Common, Line 4 7. Divided on Michigan Time, Ratio No. 4. 8. Freight 9. Passenger 10. Michigan Freight Recap: 11. Exclusive, Line 3 12. Common, Line 8 13. Total Michigan Freight 14. Michigan Passenger Recap: 15. Exclusive, Line 5 16. Common, Line 9 17. Total Michigan Passenger 18. Michigan Passenger, Line 17 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 21. Mail and Express 22. Passengers and Baggage, Line 22 23. Michigan Passengers and Baggage, Line 22 24. Divided on Michigan Passenger Miles, Ratio No. 10. 25. Interstate 29. 19.	-			
to Michigan by Delf. 2. Divided on Michigan Equated Track Miles, Ratio No. 2. 3. Freight 4. Common Freight and Passenger 5. Passenger 6. Michigan Common, Line 4 7. Divided on Michigan Time, Ratio No. 4. 8. Freight 9. Passenger 10. Michigan Freight Recap: 11. Exclusive, Line 3 12. Common, Line 8 13. Total Michigan Freight 14. Michigan Passenger Recap: 15. Exclusive, Line 5 16. Common, Line 9 17. Total Michigan Passenger 18. Michigan Passenger, Line 17 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 21. Mail and Express 22. Passengers and Baggage, Line 22 23. Michigan Passengers Miles, Ratio No. 10. 25. Interstate 29.19	1.	System Total per Appual Report \$439, allocated	%	\$
2. Divided on Michigan Equated Track Miles, Ratio No. 2. 3. Freight 4. Common Freight and Passenger 5. Passenger 6. Michigan Common, Line 4 7. Divided on Michigan Time, Ratio No. 4. 8. Freight 9. Passenger 10. Michigan Freight Recap: 11. Exclusive, Line 3 12. Common, Line 8 13. Total Michigan Freight 14. Michigan Passenger Recap: 15. Exclusive, Line 5 16. Common, Line 9 17. Total Michigan Passenger 18. Michigan Passenger, Line 17 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 21. Mail and Express 22. Passengers and Baggage, Line 22 23. Michigan Passengers and Baggage, Line 22 24. Divided on Michigan Passenger Miles, Ratio No. 10. 25. Interstate 29. 19		to Michigan by Delf.		196
4. Common Freight and Passenger	2.	Ratio No. 2.		111
4. Common Freight and Passenger 82.62 19 5. Passenger 20 6. Michigan Common, Line 4 100.00 10 7. Divided on Michigan Time, Ratio No. 4. 8. Freight 75.06 19 9. Passenger 24.94 10 10. Michigan Freight Recap: 11. Exclusive, Line 3 12. Common, Line 8 13. Total Michigan Freight 13. Total Michigan Freight 14. Michigan Passenger Recap: 15. Exclusive, Line 5 16. Common, Line 9 17. Total Michigan Passenger 17. Total Michigan Passenger 18. Michigan Passenger, Line 17 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 29.48 11. Mail and Express 14.80 22. Passengers and Baggage 55.72 22 23. Michigan Passengers and Baggage, Line 22 100.00 22 24. Divided on Michigan Passenger Miles, Ratio No. 10. 25. Interstate 29.19	3.		17.18	34
6. Michigan Common, Line 4 7. Divided on Michigan Time, Ratio No. 4. 8. Freight 75.06 1: 9. Passenger 24.94 10. Michigan Freight Recap: 11. Exclusive, Line 3 12. Common, Line 8 13. Total Michigan Freight 14. Michigan Passenger Recap: 15. Exclusive, Line 5 16. Common, Line 9 17. Total Michigan Passenger 18. Michigan Passenger, Line 17 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 29.48 21. Mail and Express 14.80 22. Passengers and Baggage 55.72 23. Michigan Passengers and Baggage, Line 22 24. Divided on Michigan Passenger Miles, Ratio No. 10. 25. Interstate 29.19			82.62	162
7. Divided on Michigan Time, Ratio No. 4. 8. Freight 75.06 19 9. Passenger 24.94 10. Michigan Freight Recap: 11. Exclusive, Line 3 12. Common, Line 8 13. Total Michigan Freight 14. Michigan Passenger Recap: 15. Exclusive, Line 5 16. Common, Line 9 17. Total Michigan Passenger 18. Michigan Passenger, Line 17 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 21. Mail and Express 22. Passengers and Baggage 23. Michigan Passengers and Baggage, Line 22 24. Divided on Michigan Passenger Miles, Ratio No. 10. 25. Interstate 29.19	5.	Passenger	.20	0
7. Divided on Michigan Time, Ratio No. 4. 8. Freight 75.06 12 9. Passenger 24.94 10. Michigan Freight Recap: 11. Exclusive, Line 3 12. Common, Line 8 12 13. Total Michigan Freight 13 14. Michigan Passenger Recap: 15. Exclusive, Line 5 16. Common, Line 9 4 17. Total Michigan Passenger 14 18. Michigan Passenger, Line 17 100.00 4 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 29.48 1 21. Mail and Express 14.80 22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 22 24. Divided on Michigan Passenger Miles, Ratio No. 10. 25. Interstate 29.19			100.00	162
8. Freight 75.06 11 9. Passenger 24.94 10. Michigan Freight Recap: 11. Exclusive, Line 3 12. Common, Line 8 13. Total Michigan Freight 14. Michigan Passenger Recap: 15. Exclusive, Line 5 16. Common, Line 9 17. Total Michigan Passenger 18. Michigan Passenger, Line 17 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 29.48 21. Mail and Express 14.80 22. Passengers and Baggage 55.72 23. Michigan Passenger and Baggage, Line 22 100.00 24. Divided on Michigan Passenger Miles, Ratio No. 10. 25. Interstate 29.19	7.	Divided on Michigan Time, Ratio No. 4.		
9. Passenger 24.94 10. Michigan Freight Recap: 11. Exclusive, Line 3 12. Common, Line 8 13. Total Michigan Freight 14. Michigan Passenger Recap: 15. Exclusive, Line 5 16. Common, Line 9 17. Total Michigan Passenger 18. Michigan Passenger, Line 17 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 21. Mail and Express 22. Passengers and Baggage 23. Michigan Passengers and Baggage, Line 22 24. Divided on Michigan Passenger Miles, Ratio No. 10. 25. Interstate 24. 94.94 24. 10.000 25. 10.000 26. 29.19	8.	Freight	75.06	122
11. Exclusive, Line 3 12 12. Common, Line 8 13 13. Total Michigan Freight 15 14. Michigan Passenger Recap: 15 15. Exclusive, Line 5 16 16. Common, Line 9 4 17. Total Michigan Passenger 4 18. Michigan Passenger, Line 17 100.00 4 19. Divided on Michigan Total Passenger Train 29.48 1 20. Sleepers and Diners 29.48 1 21. Mail and Express 14.80 1 22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 2 24. Divided on Michigan Passenger Miles, Ratio No. 10. 29.19	9.	Passenger		40
11. Exclusive, Line 3 12 12. Common, Line 8 13 13. Total Michigan Freight 15 14. Michigan Passenger Recap: 15 15. Exclusive, Line 5 16 16. Common, Line 9 4 17. Total Michigan Passenger 4 18. Michigan Passenger, Line 17 100.00 4 19. Divided on Michigan Total Passenger Train 29.48 1 20. Sleepers and Diners 29.48 1 21. Mail and Express 14.80 1 22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 2 24. Divided on Michigan Passenger Miles, Ratio No. 10. 29.19	10.	Michigan Freight Recap:		
12. Common, Line 8 13 13. Total Michigan Freight 15 14. Michigan Passenger Recap: 15 15. Exclusive, Line 5 20 16. Common, Line 9 20 17. Total Michigan Passenger 100.00 18. Michigan Passenger, Line 17 100.00 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 29.48 1 20. Sleepers and Diners 29.48 1 21. Mail and Express 14.80 2 22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 2 24. Divided on Michigan Passenger Miles, Ratio No. 10. 29.19	11.			34
13. Total Michigan Freight 13. 14. Michigan Passenger Recap: 15. 15. Exclusive, Line 5 2. 16. Common, Line 9 4. 17. Total Michigan Passenger 4. 18. Michigan Passenger, Line 17 100.00 4. 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 29.48 1. 20. Sleepers and Diners 29.48 1. 21. Mail and Express 14.80 2. 22. Passengers and Baggage 55.72 2. 23. Michigan Passengers and Baggage, Line 22 100.00 2. 24. Divided on Michigan Passenger Miles, Ratio No. 10. 29.19	12.	Common, Line 8		122
15. Exclusive, Line 5 16. Common, Line 9 17. Total Michigan Passenger 18. Michigan Passenger, Line 17 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. 20. Sleepers and Diners 29.48 21. Mail and Express 14.80 22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 2 24. Divided on Michigan Passenger Miles, Ratio No. 10. 29.19	13.	Total Michigan Freight		156
15. Exclusive, Line 5 16. Common, Line 9 17. Total Michigan Passenger 18. Michigan Passenger, Line 17 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. 20. Sleepers and Diners 29.48 21. Mail and Express 14.80 22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 2 24. Divided on Michigan Passenger Miles, Ratio No. 10. 29.19	14.	Michigan Passenger Recap:		
16. Common, Line 9 4 17. Total Michigan Passenger 4 18. Michigan Passenger, Line 17 100.00 4 19. Divided on Michigan Total Passenger Train 20. </td <td>15.</td> <td>Exclusive, Line 5</td> <td>•</td> <td>0</td>	15.	Exclusive, Line 5	•	0
17. Total Michigan Passenger 4 18. Michigan Passenger, Line 17 100.00 4 19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 29.48 1 21. Mail and Express 14.80 22. 22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 2 24. Divided on Michigan Passenger Miles, Ratio No. 10. 29.19 25. Interstate 29.19	16.			40
19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 29.48 21. Mail and Express 14.80 22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 2 24. Divided on Michigan Passenger Miles, Ratio No. 10. 29.19	17.	Total Michigan Passenger		40
19. Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 20. Sleepers and Diners 29.48 21. Mail and Express 14.80 22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 2 24. Divided on Michigan Passenger Miles, Ratio No. 10. 29.19	18.	Michigan Passenger, Line 17	100.00	40
20. Sleepers and Diners 29.48 1 21. Mail and Express 14.80 14.80 22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 2 24. Divided on Michigan Passenger Miles, Ratio No. 10. 29.19	19.	Divided on Michigan Total Passenger Train	200.00	10
21. Mail and Express 14.80 22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 2 24. Divided on Michigan Passenger Miles, Ratio No. 10. 2 2 25. Interstate 29.19			29.48	12
22. Passengers and Baggage 55.72 2 23. Michigan Passengers and Baggage, Line 22 100.00 2 24. Divided on Michigan Passenger Miles, Ratio No. 10. 2 2 25. Interstate 29.19		Mail and Express		6
24. Divided on Michigan Passenger Miles, Ratio No. 10. 25. Interstate 29.19	22.	Passengers and Baggage	2.00	22
24. Divided on Michigan Passenger Miles, Ratio No. 10. 25. Interstate 29.19	23.	Michigan Passengers and Baggage, Line 22	100.00	22
No. 10. 25. Interstate 29.19	24.	Divided on Michigan Passenger Miles Ratio	100.00	
25.15		No. 10.		
		Interstate	29.19	6
20. Intrastate 70.81 1	26,	Intrastate		16

No. 225, Crossings and Signs.

Marie San Land Company Land Company	%	
1. System Total, per Annual Report, \$1,667; allocated to Michigan by Delf.	100.00	904
2. Divided on Michigan Equated Track Miles, Ratio No. 2.		
3. Freight	17.18	155
4. Common Freight and Passenger	82.62	747
5. Passenger	.20	2
6. Michigan Common, Line 4	100.00	747
7. Divided on Michigan Time, Ratio No. 4		
8. Freight	75.06	561
9. Passenger	24.94	186
10. Michigan Freight Recap:		
11. Exclusive, Line 3		155
12. Common, Line 8		561
13. Total Michigan Freight		716
14. Michigan Passenger Recap:		
15. Exclusive, Line 5		100
16. Common, Line 9		186
17. Total Michigan Passenger		188
18. Michigan Passenger, Line 17	100.00	188
 Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3. 		
20. Sleepers and Diners	29.48	55
21. Mail and Express	14.80	28
22. Passengers and Baggage	55.72	100
23. Michigan Passengers and Baggage, Line 22	100.00	105
 Divided on Michigan Passenger Miles, Ratio No. 10)	
25. Interstate	29.19	31
zn. interstate		74

No. 227. Station and Office Buildings.

1.	System Total, per Annual Report		%	\$ 9,724
9	Allocated to Stations and General Office	28.		
3.	Stations			9,649
4.	General Offices (Common Freight and Passenger)			75
	System Stations, Line 3 \$9,649; allocated to Michigan			8,955
6. 7. 8. 9 10.	Other Freight Common Freight and Passenger			1,143 2,833 4,225 754
			100.00	
11.	Michigan Common Stations, Line 9		100.00	4,225
12.	Divided on Station Pay roll, Ratio No. 17			
13.	Freight		83.42	3,524
14.	Passenger	,	16.58	701
15.	System Common General Offices, Line 4		100.00	75
16.	Divided relatively with the total of charges to Michigan (excluding Min- eral Range) and outside of Michigan in General Account No. IV, "Trans-		V.	
	portation."	\$1,211,126		
17.	-	179,920	14.86	11
18.		1,031,206	85.14	64
19.	Michigan Common General Offices, Line 18		100.00	64
20.	Divided relatively with the total of charges to Michigan Freight and Pas-			
21.	Freight	741,819	71.94	46
22.	Passenger	289,387	28.06	18
	senger in General Account No. IV., "Transportation."	\$1,031,206		

No. 227-Station and Office Buildings (Continued).

			%	8
23.	Michigan Freight Recap:		,-	•
24.				1,143
25.				2,833
26.	Common Stations, Line 13			3,524
27.	Common General Offices, Line 21			46
28.			410)	7,546
29.	Michigan Passenger Recap:			
30.	Exclusive, Line 10			754
31.	Common Stations, Line 14			701
32.	Common General Offices, Line 22			18
33.				1,473
34.	Michigan Passenger, Line 33		100.00	1,473
35.	Divided relatively with the charges to			
	Michigan Passenger Services in Ac-			
	count No. 373.	23,471		
36.	The state of the s	2,347	10.00	147
37.	Passengers and Baggage	21,124	90.00	1,326
38.	Michigan Passengers and Baggage, Line 37		400.00	
-			100.00	1,326
39.	Divided on Michigan Passenger Miles, Ratio No. 10.			
40.	and the beat of		29.19	387
41.	Intrastate		70.81	939

MENTE SELLEN

No. 229-Roadway Buildings.

		%	
1.	System Total, per Annual Report, \$2,571;	· ·	
	allocated to Michigan by Delf	100.00	2,515
2.	Divided on Michigan Equated Track miles, Rat	io No. 2	
3.	Freight	17.18 .	432
4.	Common Freight and Passenger	82.62	2,078
5.	Passenger	.20	5
6.	Michigan Common, Line 4	100.00	2,078
7.	Divided on Michigan Total Gross Ton-miles, R.	atio No 1	
8.	Freight	72.06	1,497
9.	Passenger	27.94	581
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		432
12.	Common, Line 8		1,497
13.	Total Michigan Freight	-	1,929
14.	Michigan Passenger Recap:		
15.	Exclusive, Line 5		5
16.	Common, Line 9		581
17.	Total Michigan Passenger		586
18.	Michigan Passenger, Line 17	100.00	586
	Divided on Michigan Passenger Gross Ton-miles, Ratio No. 1a.		- 1
20.	Sleepers and Diners	39.42	231
21.	Mail and Express	14.46	85
22.	Passengers and Baggage	46.12	270
23.	Michigan Passengers and Baggage, Line 22	100.00	270
	Divided on Michigan Passenger miles, Ratio No.		
25.	Interstate	29.19	79
26.	Intrastate	70.81	191
	and motoric	10.01	191

No. 231-Water Stations. No. 233-Fuel Station.

			No	. 231 N	Vo. 233
1.	System Total, per Annual Report			8,284	2 436
	Divided relatively with the total of charges to Michigan and out- side of Michigan in Accounts 382 and 394	\$ 330,846	100.00	0,202	2,100
3.	Outside Michigan	51,303	15.51	1,285	378
4.	Michigan	279,543	84.49	6,999	2,058
5.	Michigan Total, Line 4		100.00	6,999	2,058
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 382 and 394	\$ 274,995			
7.	Freight	192,280	69.92	4,894	1,439
8.	Passenger	82,715	30.08	2,105	619
9.	Michigan D.S.S.&A. Passenger, Line	8	100.00	2,105	619
10.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 382 and 394	\$ 82,715			
11.	Sleepers and Diners	33,323	40.29	848	249
12.	Mail and Express	12,033	14.55	306	90
13.	Passengers and Baggage	e 37,359	45.16	951	280
14.	Michigan Passengers and Baggage, 1	ine 13	100.00	951	280
15.	Divided on Michigan Passenger Mil-	es, Ratio	No. 10		
16.	Interstate		29.19	278	82
17.	Intrastate		70.81	673	198

No. 235, Shops and Enginehouses.

1.	System Total, per Annual Report		20,31
2.	Allocated to Shops and Enginehouses.		20,31
3.	Marquette General Shops		1,11
4.	Enginehouses:		1,11
5.	Superior	\$ 16	7
6.	800	15.04	
7.	Soo Junction	85	
8.	St. Ignace	202	
9.	Marquette	2,106	
10.	South Ishpeming	1.946	
11.	Michigamme	166	
12.	L'Anse	110	
13.	Houghton	205	
14.	Thomaston	430	
15.	Total Enginehouses	400	
	The state of the s	~	19,19
		%	
16.	System Total Shops, Line 3	100.00	1.119
17. 1	Divided relatively with the total of charges to Michigan and Outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No.	200.00	
	301) \$294,924		
18.	Ontolde Michigan		
19.	Michigan	15.04	
	Michigan 250,571	84.96	951
20. 1	Michigan Total Shops, Line 19	100.00	951
21. I	Divided relatively with the total of charges to Michigan Freight and Pasenger in Accounts 306, 314, 317 and 326 (see detail page following Account No. 301) \$247,526		
22.	Photos 4		
23.	Page 200 200	73.02	
	Fassenger 66,784	26.98	257
4. M	Michigan Passenger Shops, Line 23	100.00	257
20. L	Divided relatively with the total of charges to Michigan Passenger Service in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) \$ 66,784		
26.	Glasses and Discour		
17.	Well and Parent	29.43	76
18.	De	17.50	45
	Passengers and Baggage 35,377	52.97	136
	ystem Total Enginehouses, Line 15	100.00	19,195(a)
10. D	Divided relatively with the total of charges to Michigan and Outside of Michigan in Accounts 388 and		-5/200 (8)
1.	\$ 61,073		
2.	Outside Michigan 6,255	10.24	1.966
	Michigan 54,818	89.76	17,229

*Typewritten figures in red.

No. 235, Shops and Enginehouses (continued).

99	Michigan Total Enginehouses, Line 32	100.00	3 17,229
	Divided relatively with the total of charges to Mich-	100.00	11,000
31.	igan Freight and Passenger in Accounts 388 and 400 \$54,818		
25.	Preight 38,087	69.48	11.971
36.	Passenger 16,731	30.52	5,258
37.	Michigan Passenger Enginehouses, Line 36	100.00	5,258
38.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 388 and 400 \$16,731		
39.	Sleepers and Diners 6,766	40.44	2,126
40.	Mail and Express 2,413	14.42	758
41.	Passengers and Baggage 7,552	45.14	2,374
	Michigan Freight Recap:		
43.			694
44.	Enginehouses, Line 35		11,971
45.	Total Michigan Freight		12,665
	Michigan Passenger Recap:		
47.			257
48	Enginehouses, Line 36		5,258
49.	Total Michigan Passenger		5,510
	Michigan Sleepers and Diners Recap:		74
51. 52.			2.126
53.			
			2,201
	Michigan Mail and Express Recap:		40
55. 56.			48 758
-			
57.	Total Michigan Mail and Express		801
	Michigan Passenger and Baggage Recap:		104
59. 60.	one pro to		136 2,374
61.	Total Michigan Passengers and Baggage		2,510
62.	Michigan Passengers and Baggage, Line 61	100.00	2,510
	Divided on Michigan Passenger Miles, Ratio No. 10		
64.		29.19	731
65.	Intrastate	70.81	1,777

No. 241, Wharves and Docks. % 1. System Total, per Annual Report, \$1,316; allocated to Michigan by Delf. 1,316 Allocated to Docks by Delf. St. Ignace Merchandise Dock (all Freight) 3. 626 4. St. Ignace Slip-Dock 690 5. St. Ignace Slip Dock, Line 4 100.00 690 6. Divided on basis arrived at by Delf. (a) 7. Freight 80.98 559 8. Passenger 19.02 131 9. Michigan Freight Recap: 10. St. Ignace Merchandise Dock, Line 3 626 St. Ignace Slip Dock, Line 7 11. 559 12. Total Michigan Freight 1.185 13. Michigan Passenger, Line 8 100.00 131 14. Divided on basis of Passenger cars over St. Ignace Slip Dock. 15. Sleepers and Diners 33.09 43 Mail and Express 16. 12.94 17 17. Passengers and Baggage 53.97 71 18. Michigan Passengers and Baggage, Line 17 100.00 71 19. Divided on Michigan Passenger miles, Ratio No. 10. 20. Interstate 29.19 21 21. Intrastate 70.81 50

NOTE :-

(a)

(4)	Cars over	Slip Dock	
Class	Total		Percent
Freight	58,872	58,872	80.98
Passenger	6,913 x 2	13,826	19.02
	65,785	72,698	$1\overline{00.00}$

No. 243, Coal and Ore Wharves.

1. System Total, per Annual Report, \$12,812; allocated to Michigan by Delf.

All Freight.

No. 244, Coal and Ore Wharves-Depreciation.

1. System Total, per Annual Report, \$19,146; allocated to Michigan by Delf.

All Freight.

19,146

12,812

No. 247. Telegraph and Telephone Lines.

1	System Total, per Annual Report		% 100.00	\$ 3,487
2.	Divided on System Time, Ratio No. 4a.			-0,101
3.	Freight		77.77	2,712
4.	Passenger		22.23	775
5.	System Freight, Line 3		100.00	2,712
6.	Divided relatively with the total mile- age of Freight trains, (including pro- portion of Mixed and Special) plus Train and Yard Switching in and out- side of Michigan	1,361,430		
	Outside Michigan		14.16	384
7.		192,765		
0.	Michigan	1,168,665	85.84	2,328
9.	System Passenger, Line 4		100.00	775
10.	Divided relatively with the total mile- age of Passenger trains, (including C&NW and CM&St.P. operations into Marquette and proportion of Mixed and Special) plus train and Yard Switching, in and outside of Michigan.	952,590		
11.	Outside Michigan	159,821	16.78	130
12.	Michigan	792,769	83.22	645
13.	Michigan Passenger, Line 12		100.00	645
14.	Divided on Michigan Total Passenger train car miles, Ratio No. 3.			
15.			29.48	190
16.			14.80	96
17.			55.72	359
18.	Michigan Passengers and Baggage, Line	17	100.00	359
19.	Divided on Michigan Passenger miles, Ratio No. 10.			
20.	Interstate		29.19	105
21.	Intrastate		70.81	254

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No. 249, Signals and Interlockers.

		%	\$
1.	System Total, per Annual Report, \$279; allocated to Michigan by Delf.	100.00	178
2.	Divided on same basis as Account No. 404.		
3.		94.76	169
4.	Passenger	5.24	9
5.	Michigan Passenger, Line 4.	100,00	9
	Divided on Michigan Total Passenger train Car Miles, Ratio No. 3.		
7. 8.	Sleepers and Diners	29.48	3
	Mail and Express	14.80	1
9.	Passengers and Baggage	55.72	5
10.	Michigan Passengers and Baggage, Line 9	100.00	5
11.	Divided on Michigan Passenger Miles, Ratio No. 10.		
12.	Interstate	29.19	1
13.	Intrastate	70.81	4

	No. 265, Miscellaneous Structures.				
1.	System Total, per Annual Report		% 100.00	\$ 140	
2.	Divided relatively with the Total of charges to Michigan (excluding Mineral Range) and outside of Michigan in General Account No. IV., "Transportation"	\$1,211,126			
3.	Outside Michigan	179,920	14.86	21	
4.	Michigan	1,031,206	85.14	119	
5.	Michigan Total, Line 4		100.00	119	
	Divided relatively with the total of charges to Michigan Freight and Passenger in General Account No.	\$1,031,206			
-	IV., "Transportation"	741,819	71.94	86	
7. 8.	Freight Passenger	289,387	28.06	33	
0.	1 assenger	200,001	20.00	00	
9.	Michigan Passenger, Line 8		100.00	33	
10.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in General Account No. IV.,				
44	"Transportation"	\$ 289,387	33.84	11	
11. 12.		97,940 35,871		. 4	
13.		155,576	53.76	18	
14.	Michigan Passengers and Baggage, Line 13		100.00	18	
15.	Divided on Michigan Passenger Miles, Ratio No. 10.				
16.	The state of the s		29.19	5	
17.	Intrastate		70.81	13	

Details of Account:

Stationary Building \$ 58.62 Storehouses \$ 81.63 \$140.25

	No.	269-	-Roadway	Machines.
-				

10			. %	*
	System Total, per Annual Report Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 202 to 243 in- clusive, 247, 249, 265 and 272 (see		100.00	1,776
	detail page following Account No. 201)	9 599 490		
9		\$ 523,439	10.00	900
3.		88,409	16.89 83.11	300
2.	Michigan	435,030	55.11	1,476
5.	Michigan Total, Line 4		100.00	1,476
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see detail page following Account			
	No. 201)	\$435.030		
7.	Freight	338,879	77.90	1,150
8.	Passenger	96,151	22.10	326
9.	Michigan Passenger, Line 8		100.00	326
10.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 202 to 243 in- clusive, 247, 249, 265 and 272 (see detail page following Account No.			
	201)	\$ 96.151		
11.	Sleepers and Diners	34,162	35.53	116
12.	Mail and Express	13,953	14.51	47
13.	Passengers and Baggage	48,036	49.96	163
14.	Michigan Passengers and Baggage, Lin	ne 13	100.00	163
15.	Divided on Michigan Passenger Miles, 1	Ratio No. 10		
16.	Interstate		29.19	48
17.	Intrastate		70.81	115

No. 271—Small Tools and Supplies.

-	Spectrum Motel non Annual Bernet		% 100.00	\$ 410
	System Total, per Annual Report Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see detail page following Account No. 201)	\$ 523,439	100.00	6,416
3.	Outside Michigan	88,409	16.89	1,084
4.	Michigan	435,030	83.11	5,332
-	and and and	100,000	00.11	0,002
5.	Michigan Total, Line 4		100.00	5,332
	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see			
	detail page following Account			
	No. 201)	\$435,030		
7.	Freight	338,879	77.90	4,154
8.	Passenger	96,151	22.10	1,178
9.	Michigan Passenger, Line 8		100.00	1,178
10.	Divided relatively with the total of charges to Michigan Passenger			
	Services in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see detail page following Account			
	No. 201)	\$ 96,151		
11.	Sleepers and Diners	34,162	35.53	419
12.	Mail and Express	13,953	14.51	171
13.	Passengers and Baggage	48,036	49,96	588
14.	Michigan Passengers and Baggage, Lin	ne 13	100.00	588
	Divided on Michigan Passenger Miles,		10	
16.	Interstate		29.19	172
17.	Intrastate		70.81	416

No. 272, Removing Snow, Ice and Sand.

	%	
Total, per Annual Report, \$42,980	100.00	99 075
	100.00	38,075
		44.040
Freight		11,042
Common Freight and Passenger		26,652
Passenger	1.00	381
gan Common, Line 4	100.00	26,652
ed on Michigan Time, Ratio No. 4		
	75.06	20,005
Passenger	24.94	6,647
van Freight Recap:		
		11,042
	·	20,005
Total Michigan Freight		31,047
van Passenger Recap:		
		. 381
		6,647
Total Michigan Passenger	VE NOTE OF	7,028
gan Passenger, Line 17	100.00	7,028
	Miles, Ratio	No. 3.
	29.48	2,072
	14.80	1,040
Passengers and Baggage	55.72	3,916
gan Passengers and Baggage, Line 22	100.00	3,916
	No. 10	-131
		1,143
Intrastate	70.81	2,773
	cated to Michigan by Delf. ed to Services, by agreement. Freight Common Freight and Passenger Passenger gan Common, Line 4 ed on Michigan Time, Ratio No. 4 Freight Passenger gan Freight Recap: Exclusive, Line 3 Common, Line 8 Total Michigan Freight gan Passenger Recap: Exclusive, Line 5 Common, Line 9 Total Michigan Passenger gan Passenger, Line 17 ed on Michigan Total Passenger train Can Sleepers and Diners Mail and Express Passengers and Baggage gan Passengers and Baggage, Line 22 ed on Michigan Passenger Miles, Ratio I Interstate	n Total, per Annual Report, \$42,980; cated to Michigan by Delf. ed to Services, by agreement. Freight 29.00 Common Freight and Passenger 70.00 Passenger 1.00 gan Common, Line 4 100.00 ed on Michigan Time, Ratio No. 4 Freight Passenger 24.94 gan Freight Recap: Exclusive, Line 3 Common, Line 8 Total Michigan Freight gan Passenger Recap: Exclusive, Line 5 Common, Line 9 Total Michigan Passenger gan Passenger, Line 17 100.00 ed on Michigan Total Passenger train Car Miles, Ratio Sleepers and Diners 29.48 Mail and Express 14.80 Passengers and Baggage, Line 22 100.00 ed on Michigan Passenger Miles, Ratio No. 10 Interstate 29.19

No. 274. Injuries to Persons.

,	Swater Total new Annual Bearing		%	. \$
1.	System Total, per Annual Report, \$1,407. allocated to Michigan by Delf			823
2.	Allocated to Services by Delf.		et et justin	020
3.				97
4.	Common Freight and Passenger			726
5.	Michigan Common, Line 4		100.00	726
6.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 202 to 243 inclu- sive, 247, 249, 265 and 272 (see detail page following Account No. 201)	\$ 435,030		
7.	Freight	338,879	77.90	566
8.	Passenger	96,151	22.10	160
9.	Michigan Freight Recap:			
10.	Exclusive, Line 3			97
11.	Common, Line 7			566
12.	Total Michigan Freight			663
	Michigan Passenger, Line 8		100.00	160
14.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 202 to 243 inclu- sive, 247, 249, 265 and 272 (see detail			70 P
	page following Account No. 201)	\$96,151		
15.	Sleepers and Diners	34,162	35.53	57
16.	Mail and Express	13,953	14.51	23
17.	Passengers and Baggage	48,036	49.96	80
18.	Michigan Passengers and Baggage, Line	17	100.00	80
19.	Divided on Michigan Passenger Miles, Ratio No. 10.		Carrier Lines	
20.	Interstate		29.19	23
21.	Intrastate		70.81	57

No. 275, Insurance.

			%	\$
1.	System Total, per Annual Report, \$4,5	299; al-		2 720
	located to Michigan.			3,789
2.	Allocated to Services			1 001
3.	Freight			1,091
4.	Common Freight and Passenger			2,599 99
5.	Passenger			99
6.	Michigan Common, Line 4		100.00	2,599
7.	Divided relatively with the total of			
	charges to Michigan Freight and Pas-			
	senger in Accounts 202 to 243 inclusive,			
	247, 249, 265 and 272 (see detail page			
	following Account No. 201.	\$ 435,030		
8.	Freight	338,879	77.90	2,025
9.	Passenger	96,151	22.10	574
0.	Michigan Freight Recap:			
1.	Exclusive, Line 3			1,091
12.				2,025
13.				3,116
14.	Michigan Passenger Recap:			
15.	Exclusive, Line 5			99
16.				574
17.	Total Michigan Passenger			673
18.	Michigan Passenger, Line 17		100.00	673
	Divided relatively with the total of			
	charges to Michigan Passenger Services			
	in Accounts 202 to 243 inclusive, 247,			
	249, 265, 272 (see detail page following			
	Account No. 201)	\$ 96,151		
20.	Sleepers and Diners	34,162	35.53	239
21.	Mail and Express	13,953	14.51	99
22.	Passengers and Baggage	48,036	49.96	336

No. 275-Insurance (Continued).

23.	Michigan Passengers and Baggage, Line 22	100.00	\$ 336
24.	Divided on Michigan Passenger Miles, Ratio No.	. 10	
25.	Interstate	29.19	98
26.	Intrastate	70.81	238

NOTE:—Delf divides the Michigan Common portion of this charge as follows:

Station and Roadway Buildings	8	709.54
Enginehouses		415.80
Shops, etc., Marquette		238.00
Shops, etc., Other		23.71
Tanks and Pump Houses		332.40
Bridges, Trestles & Culverts		638.50
Coal Trestles, etc.		252.10
Total	\$2	,610.05

No. 276. Stationery and Printing.

	Sector Matal and Appeal Bound		%	\$
	System Total, per Annual Report Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 202, 243 inclu- sive, 247, 249, 265 and 272 (see detail page following Account No. 201)	\$ 523,439	100.00	
3.	Outside Michigan	88,409	16.89	187
4.	Michigan	435,030	83.11	
5.	Michigan Total, Line 4		100.00	922
6.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 202 to 243 inclu- sive, 247, 249, 265 and 272 (see de- tail page following Account No. 201)	\$ 435,030		
7.		338,879	77.90	718
8.	Passenger	96,151	22.10	204
9.	Michigan Passenger, Line 8		100.00	204
10.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 202 to 243 inclu- sive, 247, 249, 265 and 272 (see de- tail page following Account No. 201.)	\$ 96,151		
11.	Sleepers and Diners	34,162	35.53	72
12.		13,953		30
13.	Passengers and Baggage	48,036	49.96	102
14.	Michigan Passengers and Baggage, Line 13		100.00	102
15.	Divided on Michigan Passenger Miles, Ratio No. 10.			
16.	Interstate		29.19	30
17.			70.81	72

Duluth, South Shore & Atlantic Railway Company Fiscal Year 1916.

No. 277, Other Expenses.

1.	System Total, per Annual Report		% 100.00	\$ 245
	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265, and 272 (see detail page following Account No. 201)	\$ 523,439		
3.	Outside Michigan	88,409	16.89	41
4.	Michigan	435,030		204
5.	Michigan Total, Line 4		100.00	204
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 in- clusive, 247, 249, 265 and 272 (see detail page following Account No.			
	201)	\$435,030		
7.	Freight	338,879	77.90	159
8.	Passenger	96,151	22.10	45

No. 277-Other Expenses (Continued).

9. Michigan Passenger, Line 8 10. Divided relatively with the lotal of charges to Michigan Passenger Services in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see detail page following Account No. 201)	\$ 96,151	100.00	\$ <u>45</u>
11. Sleepers and Diners	34,162	35.53	16
12. Mail and Express	13,953	14.51	7
13. Passengers and Baggage	48,036	49.96	22
14. Michigan Passengers and Baggage, Line 13		100.00	22
15. Divided on Michigan Passenger Miles, Ratio No. 10.			
16. Interstate		27.19	6
17. Intrastate		70.81	16

No. 278—Maintaining Joint Tracks, Yards and Other Facilities—Dr.

		%	
1.	System Total, per Annual Report,		1111
	\$13,434; allocated to Michigan by		
			8,402
2.	Allocated to Services by Delf		
3.			7,512
4.			32
5.	Passenger		858
6.	Michigan Common, Line 4	100.00	32
	Divided relatively with the total of	-	
	charges to Michigan Freight and		
	Passenger in Accounts 202 to 243		
	inclusive, 247, 249, 265 and 272		
	(see detail page following Account		
ŀ	No. 201) \$435.0	30	
8.		79 77.90	25
9.	Passenger 96,1		7
0.	Michigan Freight Recap:		
	Exclusive, Line 3		7,512
1. 2. 3.	Common, Line 8		25
3.	Total Michigan Freight		7,537
4.	Michigan Passenger Recap:		
5. 6.	Exclusive, Line 5		858
6.	Common, Line 9		7
7.	Total Michigan Passenger	-	865
	Assessment of the state of the		000
8.	Michigan Passenger, Line 17		865
9.	Allocated to Interstate Passengers and		000
	Baggage, Account of Soo Bridge		262
O.	Balance		603
			000

No. 278—Maintaining Joint Tracks, Yards and Other Facilities—Dr. (Continued)

			%	*
21.	Michigan Passenger, other than Soo Bridge, Line 20		100.00	603
22.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see detail page following Account No. 201)	\$ 96,151		
23.		34,162	35.53	214
24.		13,953	14.51	88
25.	Passengers and Baggage	48,036	49.96	301
20.	rassengers and Daggage	40,000	40.00	901
26.	Michigan Passenger and Baggage,			
	other than Soo Bridge, Line 25		100.00	301
27.	Divided on Michigan Passenger Miles,	Ratio No.	10	
28.	Interstate		29.19	88
29.	Intrastate		70.81	213
30.	Michigan Interstate Passengers and Ba	ggage Recar	:	
31.				262
32.				88
33.	Total Michigan Int	erstate		
	Passengers and Bag			350

NOTE:—The Michigan Common portion of this charge is made up of the following:

Repairs, Trout Lake Station	\$30.68
Repairs, Ispheming Gates	1.20
Total Michigan Common	\$31.88

No. 279. Maintaining Joint Tracks, Yards and Other Facilities-Cr.

1	System Total, per Annual Report,		%	\$
	\$13,818°; allocated to Michigan by I	Delf		13,818*
2.	Allocated to Services (see following page			
3.				3,229*
4.	Common Freight and Passenge	r		6,606*
5.	Passenger			3,983*
6.	Michigan Common, Line 4		100.00	6,606*
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 243 including 247, 247, 265, and 272 (recommend)			
	clusive, 247, 249, 265 and 272 (see detail page following Account No. 201).	\$435,030		
8.	Freight	338,879	77.90	5,146*
9.	Passenger	96,151	22.10	1,460*
10.	Michigan Freight Recap:			
11.				3,229*
12.				5,146*
13.	Total Michigan Freight			8,375*
14.	Michigan Passenger Recap:			
15.				3,983*
16.				1,460*
17.	Total Michigan Passenger			5.443*

^{*}Typewritten figures in red.

No. 279—Maintaining Joint Tracks, Yards and Other Facilities—Cr. (Continued)

-				
	Michigan Passenger, Line 17		% 100.00	\$ 5,443*
19.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 202 to 243 inclu- sive, 247, 249, 265 and 272 (see de- tail page following Account No. 201)	\$96,151		
20.	. Sleepers and Diners	34,162	35.53	1,934*
21.	Mail and Express	13,953	14.51	790*
22,	Passengers and Baggage	46,036	49.96	2,719*
23.	Michigan Passengers and Baggage, Line	22	100.00	2,719*
24.	Divided on Michigan Passenger Miles, Ratio No. 10.			
25.	Interstate		29.19	794*
26.	Intrastate		70.81	1,925*

^{*}Typewritten figures in red.

Details of Account No. 279, Maintaining Joint Tracks, Yards and Other Facilities—Cr.

	Freight (2)	Pass. (4)	Common (3)	Total (1)
CM&STP Passenger to			*	•
Calumet, 25%		1,372.50		1,372.50
C&NW Passenger to Calu-				
met, and Marquette, 25%		2,532.25		2,532.25
Negaunee Depot		78.09		78.09
Various Mine Tracks	2,463.30			2,463.30
Mineral Range, Pilgrim to				
Houghton, 20%			864.44	864.44
C&NW, Michigamme to				
Beaufort Jet., 25%			717.00	717.00
Prison Tracks	182.69			182.69
Ishpeming Transfer	137.18			137.18
Sidnaw Joint Tracks	105,14			105.14
Soo Transfer	253.31			253.31
Soo Scales	32.19			32.19
Soo Stock Yard	7.07			7.07
Soo—Outside Union Depot			3,536.08	3,536.08
Insurance, Soc Line	8.00		132.37	140.37
M.M.S.E. Lake Street Track	40.00			40.00
Negaunee Tracks			360.00	360.00
Soo Culverts			280.28	280.28
Signs			3.48	3.48
Sec. Tool House			23.43	23.43
Flagman Shanty			.58	.58
Coal Hoist			5.45	5.45
Switch Shanty			70.88	70.88
Roundhouse and Turntables			78.82	78.82
Joint Stations Sidnaw,				
Champion, etc.			72.26	
Joint Water Tanks, Mich-				
igamme, etc.			461.36	
Totals	3,228.88	3,982.84	6,606.43	13,818.15



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II. Maintenance of Equipment.





II. Maintenance of Equipment. No. 301, Superintendence.

			CI	_
1.	System Total, per Annual Report		100.00	\$ 12,673
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following)	\$294,924		22,010
3.	Outside Michigan	44,353	15.04	1,906
4.		250,571	84.96	10,767
	Michigan Total, Line 4		100.00	10,767
6.	Divided relatively with the total of charges to Michigan Freight and Passenger (MR and DSS&A) in Ac- counts 308, 314, 317 and 326 (see de- tail page following)	\$250,571		
7.	Freight	180,742	72.13	7,766
8.	Passenger—M. R.	3,045	1.22	131
9.	Passenger—D. S. S. & A.	66,784	26.65	2,870
10.	Michigan Passenger, Line 9		100.00	2,870
	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 308, 314, 317 and	6 66 704		
12.	326 (see detail page following)	\$ 66,784	06	
13.	Sleepers and Diners	19,652	29.43	845
	Mail and Express	11,755	17.60	505
14.	Passengers and Baggage	35,377	52.97	1,520
15.	Michigan Passengers and Baggage, Line 14		100.00	1,520
	Divided on Michigan Passenger Miles, Ratio No. 10.			1,020
17.	Interstate		29.19	444
18.	Intrastate		70.81	1,076

Details for Dividing Accounts Nos. 235, 301, 302, 332, 333, 334.

		Passen- gers and Baggage	•	13,427		21,363	587	35,377
	g	Mail and Express	*	4,302		7,281	172	11,755
MICHIGAN	D.S.S.&A. I	Sleep- ers and Diners		11,908		7,323	421	19,652
		Total	*	29,637		35,967	1,180	66,784
		Mineral Range Passenger	**	1,523		1,522		3,045
		Freight	*	56,670	119,806		4,266	180,742
		Total	**	87,830	119,806	37,489	5,446	250,571
		Outside Michigan		15,159	19,375	8,666	1,153	44,353
		System	•	102,989	139,181	46,155	6,599	294,924
		Acct.		801	114	117	126	Potal

No. 302. Shop Machinery.

1	System Total, per Annual Report		% 100.00	\$ 8,784
	Divided relatively with the total of charges to Michigan and Outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Ac-			
	count No. 301)	\$ 294,924		
3.	Outside Michigan	44,353	15.04	1,321
4.	Michigan	250,571	84.96	7,463
5.	Michigan Total, Line 4		100.00	7,463
6.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 308, 314, 317 and 326 (see detail page following Ac- count No. 301)	\$ 247,526		
7.	Freight	180,742	73.02	5,449
8.	Passenger	66,784	26.98	2,014
9.	Michigan Passenger, Line 8		100.00	2,014
10.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Account 308, 314, 317 and 326 (see detail page following Ac- count No. 301)	\$ 66,784		
11.			00.40	700
12.	Sleepers and Diners	19,652	29.43	593
13.		11.755	17.60	354
10.	Passengers and Baggage	35,377	52.97	1,067
14.	Michigan Passengers and Baggage, Line	13	100.00	1,067
15.	Divided on Michigan Passenger Miles, Ratio No. 10			
16.	Interstate		29.19	311
17.	Intrastate		70.81	756

No. 308, Steam Locomotives-Repairs.

		System Total, per Annual Report Divided to Services (Hillman data)		%	\$ 102,989
	3. 4.	Mineral Range Passenger (all Regular Freight	Michigan)		1,523 51,103
	5. 6.	Mixed (all Michigan) Special			579 88
	6. 7. 8.	Yard Switching Passenger Train Switching (al Michigan)	1		14,408
	9.				35,159
	10.	System Regular Freight, Line 4		100.00	51,103
	11.	Divided relatively with the Total Mileage of Regular Freight train locomotives in and outside of Mich- igan	1,117,069		
	12.		187,054	16.75	8,560
	13.		930,015	83.25	42,543
	14.	Michigan Mixed, Line 5		100.00	579
	15.	Divided relatively with the number of Freight and Passenger cars in Mixed Trains.			
	16.			84.09	487
	17.			15.91	92
*	18.	System Special, Line 6		100.00	88
	19.	Divided relatively with the Total Mileage of Special train locomo- tives in and outside of Michigan	2,593		
	20. 21.		513 2,080	19.78 80.22	17 71

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No. 308. Steam Locomotives-Repairs (Continued).

22	Michigan Special, Line 21		% 100.00	\$ 71
23	Divided relatively with the Michigan Mileage of Special train locomotives in Mixed and Passenger Services	2,080		
24.	Mixed	1,394	67.02	48
25.		686	32.98	23
26.	Michigan Special Mixed, Line 24		100.00	48
	Divided relatively with the number of Freight and Passenger cars in Mixed Trains			
28.			84.09	40
29.			15.91	8
30. 31. 32.	Michigan Special Passenger Recap: Exclusive, Line 25 Mixed, Line 29			23 8
33.		senger		31
34.	System Yard Switching, Line 7		100.00	14,408
35.	Divided relatively with the Total Yard Switching miles in and outside of Michigan	296,924		
36.		9,342	3.15	454
37.		287,582	96.85	13,954
38.	Michigan Yard Switching, Line 37		100.00	13,954
	Divided on Michigan Total Yard Switching miles, Ratio No. 13 a.			
40.			97.46	13,600
41.			2.54	354

No. 308-Steam Locomotives-Repairs (Continued).

42	System Regular Passenger, Line 9		% 100.00	\$ 25.150
43.	Divided relatively with the Revenue Mileage of Regular DSS&A Pas- senger train locomotives in and out- side of Michigan	935,536	100.00	35,159
44.	Outside Michigan	163,070	17.43	6,128
45.	Michigan	772,466	82.57	29,031
46.	Michigan Passenger Switching Recap:			
47.	Train, Line 8			129
48.	Yard, Line 41			354
49.	Total Michigan Passenger	Switching		483
50.	Michigan Revenue Passenger Recap:	4		
51.	Mixed, Line 17			92
52.	Pecani, mine oo			31
53.	Regular, Line 45			29,031
54.	Total Michigan Revenue Pa	ssenger	**	29,154
55.	Michigan Passenger Switching, Line 49		100.00	483
56.	Divided on Michigan Total Passenger Switching miles, Ratio No. 13 c.			
57.	Sleepers and Diners		38.87	188
58.			7.70	37
59.	Passengers and Baggage		53.43	258
60.	Michigan Revenue Passenger, Line 54		100.00	29,154
61.	Divided on Michigan Passenger Gross Ton miles, Ratio No. 1 b.			20,101
62.	Sleepers and Diners		40.20	11,720
63.	Mail and Express		14.63	4,265
64.	Passengers and Baggage		45.17	13,169

No. 308, Steam Locomotives-Repairs. (Continued)

	%	\$
65. Michigan Freight Recap:		10 # 10
66. Regular, Line 13		42,543
67. Mixed, Line 16		487
68. Special, Line 28		40
69. Yard Switching, Line 40		13,600
70. Total Michigan Freight	*.	56,670
71. Michigan Passenger Recap:		409
72. Switching, Line 49		483
73. Revenue, Line 54		29,154
74. Total Michigan Passenger		29,637
75. Michigan Sleepers and Diners Recap:		100
76. Switching, Line 57		188
77. Revenue, Line 62		11.720
78. Total Michigan Sleepers and Diner	rs	11,908
79. Michigan Mail and Express Recap:		0.7
80. Switching, Line 58		37
81. Revenue, Line 63		4,265
82. Total Michigan Mail and Express		4,302
83. Michigan Passengers and Baggage Recap:		000
84. Switching, Line 59		258
85. Revenue, Line 64		13.169
86. Total Michigan Passengers and Ba	aggage	13,427
87. Michigan Passengers and Baggage, Line 86	100.00	13.427
88. Divided on Michigan Passenger Miles,		
Ratio No. 10.		
89. Interstate	29.19	3,919
90. Intrastate	70.81	9,508

No. 309, Steam Locomotives-Depreciation.

1.	System Total, per Annual Report		%	\$ 23,012
2				20,012
3.	Mineral Range Passenger (all M	fichigan)		325
4.	Regular Freight	aremgan)		12,470
5.	Mixed (all Michigan)			155
6.	Special			29
7.				3,369
8.	Bear There will the last	Michigan	1)	21
9.	Regular Passenger		- /	6,643
**				0,020
10.	System Regular Freight, Line 4		100.00	12,470
11.	Divided relatively with the total mileage			
	of Regular Freight train locomotives			
	in and outside of Michigan	1,117,069		
12.	outside Michigan	187,054	16.75	2,089
13.	Michigan	930,015	83.25	10,381
		,	00.20	10,001
14.	Michigan Mixed, Line 5		100.00	155
15.	Divided relatively with the number of			
	Freight and Passenger cars in Mixed trains.			
16.	Freight		84.09	130
17.	Passenger		15.91	25
			10.01	20
18.	System Special, Line 6		100.00	29
19.	Divided relatively with the total mileage		100.00	
	of Special train locomotives in and			
	outside of Michigan	2,593		
20.	Outside Michigan	513	19.78	
21.	Michigan	2,080	80.22	6
		2,000	80.22	23

No. 309, Steam Locomotives-Depreciation (continued).

22.	Michigan Special, Line 21		% 100.00	\$ 23
	Divided relatively with the Michigan mileage of Special train locomotives in Mixed and Passenger Services	2,080	100.00	
24.	Mixed	1,394	67.02	15
25.	Passenger	686	32.93	8
26.	Michigan Special Mixed, Line 24		100.00	15
	Divided relatively with the number of Freight and Passenger cars in Mixed trains.		100.00	
28.	Freight		84.09	13
28. 29.	Passenger		15.91	2
30.	Michigan Special Passenger Recap:			
31. 32.	Exclusive, Line 25 Mixed, Line 29			8 2
33.	Total Michigan Special Pas	senger		10
84.	System Yard Switching, Line 7		100.00	3,369
	Divided relatively with the total yard switching miles in and outside of Michigan	296,924		
36.	Outside Michigan	9,342	3.15	106
37.	Michigan	287,582	96.85	3,263
18.	Michigan Yard Switching, Line 37		100.00	3,263
39.	Divided on Michigan Total Yard Switching miles, Ratio No. 13a.			
10.	Freight		97.46	3,180
11.	Passenger		2.54	83

No. 309, Steam Locomotives-Depreciation (continued).

42.	System Regular Passenger, Line 9		% 100.00	\$ 6,643
43.	Divided relatively with the Revenue mileage of Regular DSS&A passenger train locomotives in and outside of		-	
	Michigan.	935,536		
44.	Outside Michigan	163,070	17.43	1,158
45.	Michigan	772,466	82.57	5,485
	Michigan Passenger Switching Recap;			
47.	Train, Line 8			21
48.	Yard, Line 41			83
49.	Total Michigan Passenger 8	witching		104
50.	Michigan Revenue Passenger Recap:			
51.	Mixed, Line 17			25
52.				10
53.	Regular, Line 45			5,485
54.	Total Michigan Revenue Par	ssenger		5,520
55.	Michigan Passenger Switching, Line 49		100.00	104
56.	Divided on Michigan Total Passenger 8 Miles, Ratio No. 13c.	witching		1
57.	Sleepers and Diners		38.87	40
58.	Mail and Express		7.70	8
59.	Passengers and Baggage		53.43	56
60.	Michigan Revenue Passenger, Line 54		100.00	5,520
61.	Divided on Michigan Passenger Gross To Ratio No. 1b.	on miles,		
62.	Sleepers and Diners		40.20	2,219
63.	Mail and Express		14.63	808
64.	Passengers and Baggage		45.17	2,492

No. 309, Steam Locomotives-Depreciation (continued).

%

Million Desight Deserve	-	
		10,381
		130
		13
Special, Line 28		3,180
		13,704
Total Michigan Freight		13,104
		404
Switching, Line 49		104
Revenue, Line 54		5,520
Total Michigan Passenger		5,624
Michigan Sleepers and Diners Recap:		
		40
Revenue, Line 62		2,219
Total Michigan Sleepers and Diners		2,259
Michigan Mail and Express Recap:		
		8
Revenue, Line 63		808
Total Michigan Mail and Express		816
Michigan Passengers and Baggage Recap:		
		56
		2,493
Total Michigan Passengers and Bagg	rage	2,549
Michigan Passengers and Baggage, Line 86	100.00	2,549
	.0	
	29.19	744
	70.81	1,805
	Revenue, Line 54 Total Michigan Passenger Michigan Sleepers and Diners Recap: Switching, Line 57 Revenue, Line 62 Total Michigan Sleepers and Diners Michigan Mail and Express Recap: Switching, Line 58 Revenue, Line 63 Total Michigan Mail and Express Michigan Passengers and Baggage Recap: Switching, Line 59 Revenue, Line 64 Total Michigan Passengers and Bagg Michigan Passengers and Baggage, Line 86 Divided on Michigan Passenger Miles, Ratio No. 1 Interstate	Regular, Line 13 Mixed, Line 16 Special, Line 28 Yard Switching, Line 40 Total Michigan Freight Michigan Passenger Recap: Switching, Line 49 Revenue, Line 54 Total Michigan Passenger Michigan Sleepers and Diners Recap: Switching, Line 57 Revenue, Line 62 Total Michigan Sleepers and Diners Michigan Mail and Express Recap: Switching, Line 58 Revenue, Line 63 Total Michigan Mail and Express Michigan Passengers and Baggage Recap: Switching, Line 59 Revenue, Line 64 Total Michigan Passengers and Baggage Michigan Passengers and Baggage, Line 86 Divided on Michigan Passenger Miles, Ratio No. 10 Interstate 29.19

No. 310. Steam Locomotives-Retirements.

			%	\$
1.	System Total, per Annual Report, \$832; assigned to Michigan.			809
2.	Allocated to Services			
3.	Regular Freight			58*
4.	Yard Switching			636
5.	Work			9
6.	Regular Passenger			22
7.	Michigan Yard Switching, Line 4		100.00	836
8.				
9.	Freight		97.46	815
10.	Passenger	•	2.54	21
11.	Michigan Work, Line 5		100.00	9
12.	Divided relatively with the charges to Michigan Freight and Passenger in Account No. 326	\$5,446		
		40,440		
13.		4,266	78.34	7
14.	Passenger	1,180	21.66	2
15.	Michigan Freight Recap:			
16.	Regular, Line 3			58*
17.	- mid Switching, Mile 9			815
18.	Work, Line 13			7
19.	Total Michigan Freight		-	764
20.	Michigan Passenger Recap:			
21.	Regular, Line 6			22
22.	Yard Switching, Line 10			21
23.	Work, Line 14			2
24.	Total Michigan Passenger		-	45

*Typewritten figures in red.

No. 310-Steam Locomotives-Retirements (Continued).

		%	\$
25.	Michigan Passenger, Line 24	100.00	45
	Divided on Michigan Passenger Gross		
	Ton-miles, Ratio No. 1b.		
27.	Sleepers and Diners	40.20	18
28.	Mail and Express	14.63	7
29.	Passengers and Baggage	45.17	20
30.	Michigan Passengers and Baggage, Line 29	100.00	20
31.	Divided on Michigan Passenger miles,		
	Ratio No. 10		
32.	Interstate	29.19	6
33.	Intrastate	70.81	14

No. 314—Freight Train Cars—Repairs. No. 315—Freight Train Cars—Depreciation. No. 316—Freight Train Cars—Retirements.

1. System Total, per Annual Report	No. 314 \$ 193,181	No. 315 \$ 60,752	No. 316 \$ 4,349
2. Assigned to Michigan by Delf	119,806	52,292	3,742
All Freight.		1 1 1 1 1 1	S. C. L.

No. 317—Passenger-train Cars—Repairs.
No. 318—Passenger-train Cars—Depreciation

			%	No. 317	No. 318
1.	System Total, per Annual I	Report	,		
	(all passenger)			46,155	12,367
-	Allocated to Services.				
3.				5,455(a)	2,684
4.				3,850(a)	2,421
5.		Pas-			
	sengers and Baggage			36,850	7,262
7.	Sleeper			5,455	2,684
8.	Diner and Observation			3,850	2,421
9.	Total System Sleeper	s and			
	Diners			9,305	5,105
10.	System Sleepers and Diners, Li	ine 9	100.00	9,305	5,105
11.	Divided relatively with the Total Mileage of Sleepers and Diners				
	in and outside of Michigan (including mileage on Mineral Range) 1,069	9,347		*	
12.		7,767	21.30	1,982	1,087
13.		1,580	78.70	7,323	4,018
14.	System Mail and Express and	Pas-			
	senger and Baggage, Line 5		100.00	36.850	7,262
15.	Divided on Total DSS&A Passe	nger ca	r miles. 1	Ratio No. 3e	-,
16.	Outside Michigan	-6-1	18.14	6,684	1,318
17.	Michigan-Mineral Rang	ze	4.13	1,522	300
18.	Michigan-D.S.S.&A.	-	77.73	28,644	5,645
1				20,011	0,010

No. 317—Passenger train Cars—Repairs (Continued).
No. 318—Passenger train Cars—Depreciation (Continued).

			%	\$
19.	Michigan DSS&A Mail and Express			
	and Passengers and Baggage, Line	100.00	28,644	5,645
20	Divided on Michigan DSS&A Passenger	car miles,	Ratio No.	3d
21.	Mail and Express	25.42	7,281	1,400
22.	Passengers and Baggage	74.58	21,363	4,210
23.	Michigan Passengers and Baggage, Line 22	100.00	21,363	4,210
24.	Wil- D			
25.		29.19	6,236	1,229
26.		70,81	15,127	2,981

Note:—(a) These amounts are the charges on account of these services for 1914, the last year for which we have been able to ascertain these expenses.

The present classification requires that primary accounts involving expenditures for operations of this kind shall be kept so that they may be ascertained, but the Company has not kept its accounts in that manner, and we are advised that the figures cannot now be had.

No. 326. Work Equipment-Repairs.

	- Impin	on reop	wer o.			
	No. 327. Work Equipm	ent—Dep	reciatio	n.		
	No. 328. Work Equipm					
			%	No. 326	No. 327	No. 328
1.	. System Totals, per Annual Report	,	100.00	6,599		8*
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 202 to 225 inclusive, 241, 243, 247, 249 and					_
	272 (see detail page following)	\$479,970				
3.	Outside Michigan	83,380		1,153	608	1*
4.	Michigan	396,140		5,446	2.875	7*
5.	Michigan Total, Line 4					
	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 202 to 225 inclusive, 241, 243, 247, 249 and 272 (see detail page following)	\$396,140	100.00	5,446	2,875	7*
7.	Freight			1 000	0.000	
8.	Passenger	310,320 85,820		4,266 1,180	2,252	5*
9	Michigan Passenger, Line 8	00,020			623	2*
10.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 202 to 225 inclusive, 241, 243, 247, 249 and 272		100.00	1,180	623	2*
	(see detail page following)	\$ 85,820				
11.	Sleepers and Diners	30,621	35.68	421	222	1*
12.	Mail and Express	12,518		172	91	0.
13.	Passengers and Baggage	42,681	49.73	587	310	1*
4.	Michigan Passengers and Baggage, Line 13.		100.00	E97	010	
5.	Divided on Michigan Passenger Miles, Ratio No. 10.		100.00	587	310	1*
6.	Interstate		29.19	171	00	0.0
7.	Intrastate		70.81	416	$\begin{array}{c} 90 \\ 220 \end{array}$	0°
	*Typewritten figures in red.			*10	220	1.

Details for Dividing Accounts Nos. 326, 327 and 328.

					Ī	Possonor	A N-	
						rassenger.		
1						Sleepers	Mail	Passen-
No.	Total	Michigan	Total	Freight	Total	and	Express	gers and Baggage
	**	**	49	49	49	**	49	49
202	67,951	9,959	57,992	45,926	12,066	3,557	1,786	6,723
208	60,062	14,175	45,887	34,927	10,960	3,231	1,622	6,107
212	70,021	13,642	56,379	43,252	13,127	5,175	1,898	6,054
214	5,433	772	4,661	3,576	1,085	428	157	200
216	23,218	3,121	20,097	15,418	4,679	1,844	229	2,158
218	3,035	59	2,976	2,283	693	273	100	320
220	180,349	34,736	145,613	111,709	33,904	13,365	4,903	15,636
221	6,928	847	6,081	4,816	1,265	373	187	705
223	432	236	196	156	40	. 12	9	22
225	1,667	763	904	716	188	55	28	105
241	1,316		1,316	1,185	131	43	17	71
243	12,812		12,812	12,812				
247	3,487	514	2,973	2,328	645	190	96	359
249	279	101	178	169	6	8	1	
272	42,980	4,905	38,075	31,047	7,028	2,072	1,040	3,916
Total	479,970	83,830	396,140	310,320	85,820	30,621	12,518	42,681

1.	System Total, per Annual Report		%	\$ 4,325
	Allocated to Services by Delf.			
3.	Freight			3,985
4.	Common Freight and Passenger			255
5.	Passenger			85
6.	System Freight, Line 3		100.00	3,985
	Divided relatively with the total mile Freight Train Cars in and outside of M (Delf's Ex.)	age of ichigan		
8.	Outside Michigan		13.93	555
9.			86.07	3,430
10.	System Passenger, Line 5		100.00	85
11.	Divided relatively with the total mileage senger Train Cars in and outside of M (Delf's Ex.)		,	
12.	1		16.85	14
13.			83.15	- 71
14.	System Common, Line 4		100.00	255
15.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)	294,924		
16.	Outside Michigan	44,353	15.04	38
17.	Michigan	250,571	84.96	217
18.	Michigan Common, Line 17		100.00	217
	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 308, 314, 317 and 326 (see detail page following Ac-	247,526		
20.	-	180,742	73.02	158
21.		66,784	26.98	59

No. 332, Injuries to Persons (continued).

			%	\$
22.	Michigan Freight Recap:			
23.				3,430
24.				158
25.	Total Michigan Freight			3,588
26.	Michigan Passenger Recap:			
27.	Exclusive, Line 13			71
28.	Common, Line 21			59
29.	Total Michigan Passenger			130
30.	Michigan Passenger, Line 29		100.00	130
31.	Divided relatively with the total of charges to Michigan Passenger Serv- ices in Accounts 308, 314, 317 and 326 (see detail page following Account			
	No. 301)	\$66,784		
32.	Sleepers and Diners	19,652	29.43	38
33.	Mail and Express	11,755		23
34.	Passengers and Baggage	35,377	52.97	69
35.	Michigan Passengers and Baggage, Line	34	100.00	69
36.	Divided on Michigan Passenger miles, Ra	atio No. 1	0	
37.			29.19	20
38.	Intrastate		70.81	49

No. 333-Insurance.

-			%	•
1	. System Total, per Annual Report,		10	•
9	\$2,417; allocated to Michian Allocated to Services			2,075
3				1 001
4	. Common Freight and Passen	COP		1,031
5.	Passenger	Box		753 291
6.	Michigan Common, Line 4		100.00	753
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page following Accounts No. 301)	\$247,526	200.00	
8.	Freight	180,742	73.02	220
9.		66,784	26.98	550 203
10.	Michigan Freight Recap:			
11.	Exclusive, Line 3			1 091
12.	Common, Line 8			1,031 550
13.	Total Michigan Freight			1,581
14.	Michigan Passenger Recap:			1,001
15.	Daciusive, Line o			291
16.	Common, Line 9			203
17.	Total Michigan Passenger			494
18.	Michigan Passenger, Line 17		100.00	494
19.	Divided relatively with the total of		200.00	- 101
	charges to Michigan Passenger			
	Services in Accounts 308, 314, 317			
	and 326 (see detail page following Account No. 301)			
20.	Sleepers and Diners	\$ 66,784		
21.	Mail and Express	19,652	29.43	145
22.	Passengers and Baggage	11,755	17.60	87
		35,377	52.97	262

No. 333-Insurance (Continued).

	Michigan Passengers and l		% 100.00	\$ 262
24. 25. 26.	Divided on Michigan Passe Interstate Intrastate	nger Miles, Ratio No. 10	29.19 70.81	76 186

NOTE: - Delf divides the Michigan Common portion of	this charge
as follows:	\$ 42.80
Miscellaneous Buildings, other than Marquette Shops	29.20
Contents of Roundhouses	24.00
Marquette Electric Light Plant	479.20
Marquette Shops (Contents)	206.2
Locomotives	43.20
Work Cars	
Total	\$824.65

No. 334. Stationery and Printing.

1.	System Total, per Annual Report		% 100.00	\$ 1,316
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)	\$ 294,924		
3.	Outside Michigan	44,353	15.04	198
4.	Michigan	250,571	84.96	1,118
5.	Michigan Total, Line 4		100.00	1,118
	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 308, 314, 317 and 326 (see detail page following Ac- count No. 301)	\$247,526	200.00	2,220
7.	Freight	180,742	73.02	040
8.	Passenger	66,784	26.98	816 302
9.	Michigan Passenger, Line 8		100.00	302
0.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)	\$ 66,784	100.00	302
1.	Sleepers and Diners	19,652	29.43	89
2.	Mail and Express	11,755	17.60	53
3.	Passengers and Baggage	35,377	52.97	160
4.	Michigan Passengers and Baggage, Line	13	100.00	160
5.	Divided on Michigan Passenger Miles, Ratio No. 10.		200.00	100
6. 7.	Interstate		29.19	47
- 1	Intrastate		70.81	113

No. 336-Maintaining Joint Equipment at Terminals-Dr.

	%	\$
1. System Total, per Annual Report, \$792; allocated to Michigan by Delf	100.00	15
2. Allocated to Services by Delf		
3. Freight		8
4. Passenger		7
5. Michigan Passenger, Line 4	100.00	7
6. Divided relatively with the charges to Michigan Passenger Services in Account No. 326 \$1,180		
7. Sleepers and Diners 421	35.68	2
8. Mail and Express 172	14.59	1
7. Sleepers and Diners 421 8. Mail and Express 172 9. Passengers and Baggage 587	49.73	4
10. Michigan Passengers and Baggage, Line 9 11. Divided on Michigan Passenger Miles, Ratio No. 10	100.00	4
	29.19	1
12. Interstate 13. Intrastate	70.81	3



III. Traffic.

III. Traffic.
No. 351, Superintendence.

4	Control was Appeal Beneat	%	\$ 31,60
1.	System Total, per Annual Report		31,00
2.	Allocated to Services by Delf.		
3.			17,56
4.	Passenger (all Passengers and Baggage)		14,04
	t management		
5.	System Freight, Line 3	100.00	17,56
	Divided on System Revenue Freight train miles, Ratio No. 11a.		
7.		17.19	3,01
8.		82.81	14,54
9.	System Passengers and Baggage, Line 4	100.00	14,04
10.			
11.		17.54	2,46
12.		82.46	11,58
10	A Daggage Time 10	100.00	11 50
	Michigan Passengers and Baggage, Line 12	100.00	11,58
14.	Divided on Mich. Passenger miles, Ratio No. 10		0.01
15.		29.19	3,38
16.	Intrastate	70.81	8,20

No. 352-Outside Agencies.

1.	System Total, per Annual Report	%	\$ 35,100
	Allocated to Services by Delf.		35,100
3.	Freight		17,866
4.			17,234
5.	System Freight, Line 3	100.00	17,866
	Divided on System Revenue Freight Train miles, Ratio No. 11a.		11,000
7.		17.19	3,071
8.		82.81	14,795
9.	System Passengers and Baggage, Line 4	100.00	17,234
.0.	Divided on System Revenue Passenger train miles, Ratio No. 11b.		
1.		17.54	3,023
2.	Michigan	82.46	14,211
3.	Michigan Passengers and Baggage, Line 12	100.00	14,211
4.	Divided, by agreement, on the basis of the allocations and assignments of the		14,211
100	years 1910, 1911, 1912 and 1913 134,05	7	
5.	Interstate 123,373	92.03	13,078
6.	Intrastate 10,68	1 7.97	1,133

No. 353-Advertising.

1	System Total, per Annual Report	%	\$ 4,078
	Allocated to Services by Delf		
2.			52
3.	Freight	Do organo)	4,026
4.	Passenger (all Passengers and	Daggage)	4,020
5.	System Freight, Line 3	100.00	52
6.	Divided on System Revenue Freight tra	in miles. Ratio No.	11a.
7.	Outside Michigan	17.19	
8.	Michigan	82.81	43
9.	System Passengers and Baggage, Line 4	100.00	4,026
	Divided on System Revenue Passenger T Ratio No. 11b.		
11.	Outside Michigan	17.54	706
12.	Michigan	82.46	3.320
13.	Michigan Passengers and Baggage, Line	12 100.00	3,320
14.	Divided, by agreement, on the basis of the allocations and assignments		
	of the years 1910, 1911, 1912 and	10 000	
4.00	1913	18,909	0.000
15.		13,057 69.06	
16.	Intrastate	5,852 30.94	1,027

No. 354, Traffic Associations.

230

8.

 System Total, per Annual Report, \$278; allocated to Michigan by Delf.
 All Freight.

No. 355, Fast Freight Lines.

1. System Total, per Annual Report, \$10*; allocated to Michigan by Delf.

All Freight.

*Typewritten figures in red.

No. 356, Industrial and Immigration Bureaus.

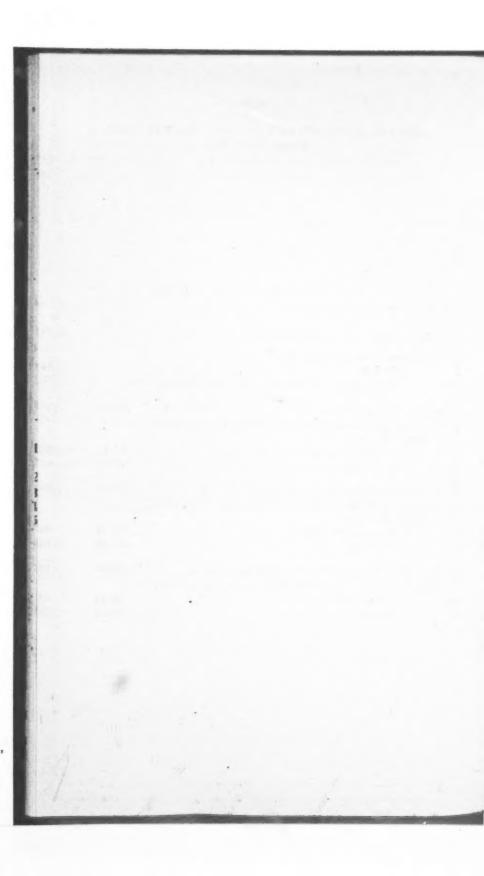
_				
1.	System Total, per Annual Report		% 100.00	\$ 8,40
	Divided on basis of Delf's System			
-	Freight and Passenger Revenue	\$3,320,130		1
3.		2,316,448	69.77	5,90
4.	Passenger (all Passengers and			,
	Baggage)	1,003,682	30.23	2,5
5.	System Freight, Line 3		100.00	5,9
6.	Divided on basis of Delf's System			
	Freight Revenue	2,316,448		
7.	Outside Michigan	248,889	10.74	6
8.	Michigan	2,067,559	89.26	5,2
9.	System Passengers and Baggage, Line 4		100.00	2,5
10.	Divided on basis of Delf's System			
	Passenger Revenue	1,003,682		
11.		138,416	13.80	3
12.	Michigan	865,266	86.20	2,2
13.	Michigan Passengers and Baggage, Line 12		100.00	2,2
14.	Divided on Michigan Passenger miles, Ratio No. 10.			
15.			29.19	€:
16.	Intrastate		70.81	1,5

No. 357-Insurance

System Total, per Annual Report, \$113; allocated to	%	*
Michigan Passengers and Baggage Divided on Michigan Passenger miles Resio No. 10		<u>59</u>
Interstate Intrastate	29.19 70.81	17 42

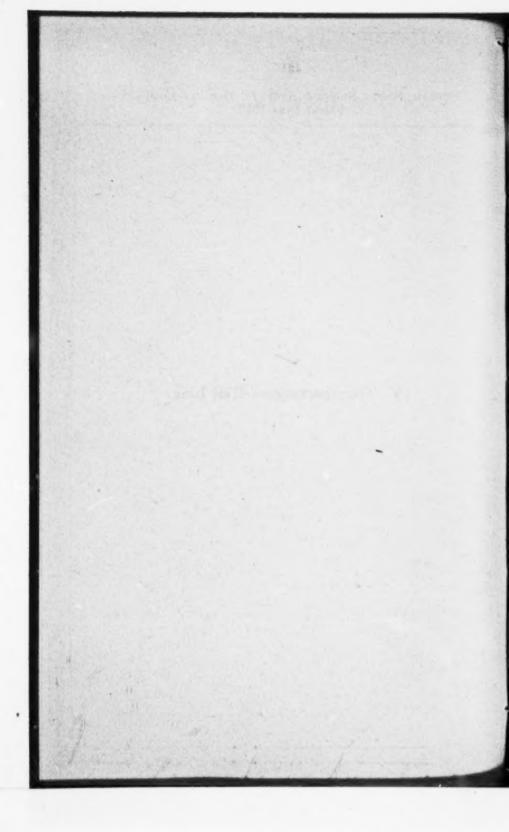
No. 358, Stationery and Printing.

1	System Total, per Annual Report	%	9,38
2.	Allocated to Services by Delf.	,	,
3	Freight		5,58
4.	Passenger (all Passengers and Baggage)		3,80
5.	System Freight, Line 3	100.00	5,58
6.	Divided on System Revenue Freight train miles, Ratio No. 11a.		
7.	Outside Michigan	17.19	959
8.	Michigan	82.81	4,62
9.	System Passengers and Baggage, Line 4	100.00	3,80
	Divided on System Revenue Passenger train miles, Ratio No. 11b.		
11.	Outside Michigan	17.54	66'
12.	Michigan	82.46	3,13
13.	Michigan Passengers and Baggage, Line 12	100.00	3,13
14.	Divided on Michigan Passenger miles, Ratio No. 10		-,
15.		29.19	91
16.	Intrastate	70.81	2,22



Duluth, South Shore & Atlantic Railway Company Fiscal Year 1916.

IV. Transportation-Rail Line.



Duluth, South Shore & Atlantic Railway Company. Fiscal Year 1916.

IV. TRANSPORTATION—RAIL LINE. No. 371—Superintendence.

			%	\$
	System Total, per Annual Report			20,755
2.	Assigned to Services			
3.	Freight (85% of Car Accountant's Pay Roll)			3,843
4.	Passenger (15% of Car Accountant's Pay Roll)			678
5.	Common Freight and Passen-			
	ger (all other than Car Accountant's Pay Roll)			16,234
6.	System Freight, Line 3		100.00	3,843
7.	Divided relatively with the Total Mile-			
	age of Freight Train Cars in and			
	outside of Michigan (Delf's Ex.)	19,670,784	73	
8.	Outside Michigan	2,738,216	13.92	535
9.	Michigan	16,932,568	86.08	3,308
10.	System Passenger, Line 4		100.00	678
11	Divided relatively with the total mile-			
	age of Passenger Train Cars in and outside of Michigan (Delf's Ex.)	4,380,236		-
12.		737,908	16.85	114
13.	Michigan	3,642,328	83.15	564
14.	Michigan Passenger, Line 13		100.00	564
	Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3		1493	- 17
16.			29.48	166
17.	Mail and Express		14.80	84
18,	Passengers and Baggage		55.72	314

Duluth, South Shore & Atlantic Railway Company. Fiscal Year 1916.

No. 371-Superintendence (Continued)

10	System Common Line 5	% 100.00	\$
	System Common, Line 5 Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 372 to 420 inclusive except 407 and 410 (see detail page following)		16,234
21.	tail page following) $\frac{1,190,36}{175,07}$ Outside Michigan	-	9 200
22.	Michigan 1,015,28		2,388 13,846
00			
	Michigan Common, Line 22	100.00	13,846
	Divided relatively with the total of charges to Michigan Freight and Passenger (M. R. and D. S. S. & A.) in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following) \$1,006,26	7	
25.	Freight 714,44	6 71.00	9,831
26.	Passenger—M. R. 12,10		166
27.	Passenger—D. S. S. & A. 279,71	6 27.80	3,849
28.	Michigan D. S. S. & A. Passenger, Line 27	100.00	3,849
29.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following) \$ 279,71	6	
30.		_	1,303
31.	Mail and Express 34,66		477
32.	Passengers and Baggage 150,33	3 53.75	2,069
33	Michigan Freight Recap.:		
34.	Car Accountant's Pay Roll, Line 9		3,308
-	Other, Line 25		9,831
35.	Other. Line 25		O.OUI

No. 371-Superintendence (Continued).

		%	\$
37.	Michigan Passenger Recap.:		
38.	Car Accountant's Pay Roll, Line 13		564
39.	Other, Line 27		3,849
40.	Total Michigan Passenger		4,41
41.	Michigan Sleepers and Diners Recap.:		10
42.	Car Accountant's Pay Roll, Line 16		16
43.	Other, Line 30		1,30
44.	Total Michigan Sleepers and Diners		1,46
45.	Michigan Mail and Express Recap.:		9
46.	Car Accountant's Pay Roll, Line 17		47
47.	Other, Line 31		41
48.	Total Michigan Mail and Express		56
49.	Michigan Passengers and Baggage Recap.:		01
50.	Car Accountant's Pay Roll, Line 18		31
51.	Other, Line 32		2,00
52.	Total Michigan Passengers and Baggag	ge	2,36
53.	Michigan Passengers and Baggage, Line 52	100.00	2,38
54.	Divided on Michigan Passenger Miles, Ratio No. 10	100.00	14
55.		29.19	62
56.		70.81	1,68

Duluth, South Shore & Atlantic Railway Company. Fiscal Year 1916.

Details for Dividing Accounts Nos. 371, 407, 410, 411, 412, 413, 414, 415, 416, 417 and 420.

						Michigan			
Acct.	System	Outside			Mineral Range Pr	l AB-	S. S. & Sleep- ers &	Mail & Ex-	Passen- gers &
No.	Total	Michigan	Total	Freight	senger	Total	Diners	press	Baggage
					3		3		
372	12,804	1,888	10,916	8,548		2,368	698	350	1,320
373	159,423	17,851	141,572	118,101		23,471		2,347	21,124
374	2,033	350	1,683	1,683					
375	25,323		25,323	25,323					
376	10,710	959	9,751	7,512		2,239			2,239
377	4,743		4,743	4,644		99	57	2	40
378	48,036	1,178	46,858	45,684		1.174	585	63	526
379	4,209	11	4,198	4,066		132	75	3	54
380	34,640	995	33,645	32,800		845	427	43	375
382	29,504	1,215	28,289	27,572		717	360	37	320
385	1,821	90	1,731	1,581	~	50	21	4	25
386	581	12	569	559		10	5		5
387	433	7	426	419		7	4		3
388	15,814	325	15,489	15,157		332	174	14	144
389	1.386	26	1,360	1,315		45	26	1	18
390	25,994	8,782	17,212	11,013		6.199	2,492	907	2.800
391	*13,477	-,	*13,477	•11,729		*1,748	*703	*256	*789
392	174,317	28,858	145,459	84,913	3,180	57,366	23,061	8,393	25,912
394	301,342	50,088	251,254	164,708	4,548	81,998	32,963	11.996	37,039
397	14,354	2,386	11,968	7,846	217	3,905	1,570	571	1.764
398	5,615	934	4,681	3,068	85	1,528	614	224	690
399	2,667	445	2,222	1,456	28	738	297	108	333
400	45,259	5,930	39,329	22,930	-0	16,399	6,592	2,399	7,408
401	201,769	34,270	167,499	114,921	2.847	49,731	8,368	4,210	37.153
402	34,399	5,779	28,620	6,457	1,200	20,963	6,333	3.186	11,444
403	13,954	3,388	10,566	0,401	1,200	10,566	10,566	0,200	22,225
404	1,540	1,229	311	295		16	10,000	2	9
405	8,639	480	8,159	7,781		428	126	63	239
418	6,971	1.198	5,773	5,773		440	120	00	200
419	155	17	138	0,110		138			138
Total	1,174,958	168,691	1,006,267	714,446	12,105	279,716	94,716	34,667	150,333
411	1,214	217	997						
412	4,502	3,419	1,083						
413	*4,928	*1,450	*3,478						
414	1,827	384	1,443						
415	1,151	86	1,065						
416	599	5	594						
417	422	22	400						
420	10,618	3,702	6,916						
1	1,190,363	175,076	1,015,287						

^{*} Typewritten in red.

No. 372-Dispatching Trains.

	*		%	
1.	System Total, per Annual Report		100.00	12,804
	Divided on System Time, Ratio No. 4a.			
3.			77,77	9,958
4.	Passenger		22.23	2,846
5	System Freight, Line 3		100.00	0.050
	Divided relatively with the total mileage		100.00	9,958
	of Freight trains (including propor- tion of Mixed and Special) plus Train			
	and Yard Switching, in and outside of			
	Michigan	1,361,430		
7.	Outside Michigan	192,765	14.16	1,410
8.	Michigan	1,168,665	85.84	8,548
9.	System Passenger, Line 4		100.00	2,846
	Divided relatively with the total mileage of Passenger trains (including C&NW		100,00	2,010
	and CM&StP operations into Marquette, and proportion of Mixed and Special) plus Train and Yard Switch-			
	ing, in and outside of Michigan	952,590		
11.	Outside Michigan	159,821	16.78	478
12.	Michigan	792,769	83.22	2,368
13.	Michigan Passenger, Line 12		100.00	2,368
	Divided on Michigan Total Passenger trai Car miles, Ratio No. 3.	in		
15.	Sleepers and Diners		29.48	698
16.	Mail and Express		14.80	350
17.	Passengers and Baggage		55.72	1,320
10	Michigan Dassangane and Daggage Line 1	7	100.00	1 200
	Michigan Passengers and Baggage, Line 1		100.00	-1,320
19. 20.	Divided on Michigan Passenger miles, Ra Interstate	tio No. 10	29.19	20~
21.	Intrastate		70.81	385 935
	anti abtate		10.01	999

No. 373-Station Employees.

New York Committee of the Committee of t	%	\$
 System Total, per Annual Report, \$159,423; 		
allocated to Michigan by Delf		141,572
2. Allocated to Freight and Passenger by us (balance to Common)		
3. Freight		60,160
4. Common Freight and Passenger		69,457
5. Passenger		11,955
6. Michigan Common, Line 4	100.00	69,457
7. Divided on Station Pay Roll, Ratio No. 17		
8. Freight	83.42	57,941
9. Passenger	16.58	11,516
0. Michigan Freight Recap.:		
1. Exclusive, Line 3		60,160
2. Common, Line 8		57,941
3. Total Michigan Freight		118,101
4. Michigan Passenger Recap.:		
5. Exclusive, Line 5		11,955
6. Common, Line 9		11,516
7. Total Michigan Passenger		23,471
 10% of Michigan Passenger charged to Mail and Express because of Station Employees having to 		
handle Mail to, from and at Stations		2,347
9. Balance, all Passengers and Baggage		21,124

No. 373-Station Employees (Continued).

	Michigan Passengers and Baggage, Line 19 Divided on Michigan Passenger miles, Ratio No. 10	100.00	21,124
18	6	%	
22. 23.	Interstate	29.19	6.166
23.	Intrastate	70.81	14,958

NOTE—This account was allocated by us, as indicated above. Of the total Passenger allocation, the following is directly charged labor on account of Mail:

Saulte Ste. Marie		3	360
Marquette		•	420
Champion			30
Houghton			270
	Total	81	.080

No. 374—Weighing, Inspection and Demurrage Bureaus. No. 375—Coal and Ore Wharves.

1. System Totals, per Annual Report	No. 374 No. 375 \$ \$ 2,033 25,323
2. Allocated to Michigan by Delf	1,683 25,323

All Freight.

No. 376-Station Supplies and Expenses.

	System Total, per Annual Report, \$10,710;	%	
	allocated to Michigan		9,751
2.	Allocated to Services		
3.	Freight		2,949
4.	Common Freight and Passenger		5,470
5.	Passenger		1,332
6.	Michigan Common, Line 4	100.00	5,470
7.	Divided relatively with the total charges to Michigan Freight and Passenger in Account No. 373 \$141,572		d.
8.	Freight 118,101	83.42	4,563
9.	Passenger 23,471	16.58	907
	Michigan Freight Recap. :		
11.	Exclusive, Line 3		2,949
12.			4,563
13.	Total Michigan Freight		7,512
14.	Michigan Passenger Recap.:		
15.	Exclusive, Line 5		1,332
16.	Common, Line 9		907
17.	Total Mich. Passgr. (all Passgr. and Bag	gg.)	2,239
18.	Michigan Passengers and Baggage, Line 17	100.00	2,239
	Divided on Michigan Passenger Miles, Ratio No. 10		
20.	Interstate	29.19	654
21.	Intrastate	70.81	1.585

No. 377—Yard Masters and Yard Clerks. No. 378—Yard Conductors and Brakemen. No. 379—Yard Switch and Signal Tenders. No. 380—Yard Enginemen.

	A I				No. 379	
		96				
1	System Total, per Annual Report		4,743	48,036	4,209	34,640
2.	Allocated to Michigan by Delf.		4,743	46,858	4,198	33,645
3.	Marquette Yard		2,818	22,978	3,699	17,183
4.	St. Ignace Yard		0	8,778	17	5,744
5.	Other Yards (all Freight)		1,925	15,102	482	10,718
e	Marquette Yard, Line 3	100.00	2,818	22,978	3,699	17,183
0.	Divided relatively with the Total Yard Switch-					
7.	ing miles at Marquette					
	ing miles at Marquette.	96.47	2.719	22,167	3,568	16,576
8.	Freight	3.53		811	131	607
9.	Passenger	0.00	99	044	202	501
10.	St. Ignace Yard, Line 4	100.00	0	8,778	17	5,744
11.	Divided relatively with the Total Yard Switching miles at St. Ignace.		7 11 - 1			
12.	Freight	95.86	-			5,50
13.	Passenger	4.14	0	363	1	238
1.0	Michigan Passenger, Marquette Yard, Line 9	100.00	99	811	131	601
11.	Distinct relatively with the Descenses Verd			-		
15.	Divided relatively with the Passenger Yard					
	Switching miles at Marquette.	57.37	57	465	75	348
16.		1.92				1
17.		40.71				-
18.	Passengers and Baggage	20,11	10	550		
19.	Michigan Passenger, St. Ignace Yard, Line 13.	100.00	0	. 363	1	23
20.	Divided relatively with the Passenger cars over St. Ignace Slip Dock.		712			-
21.		33.09				
21.		12.94	0			
22.	- A The second	53.97			3 1	12
40.						
24	Michigan Freight Recap:					
25.	Marquette Yard, Line 8		2,719			
26.	St. Ignace Yard, Line 12		0	8,415	16	5,50
27.	The state of the state of		1,925		_	
28.	m		4,644	45,684	4,066	32,80
	Michigan Bessenger Baser					
	Michigan Passenger Recap:		99	811	1 131	60
30.	a. Tana Vand Vina 19		0	2.77		
31.	St. Ignace Yard, Line 13		99			
32.	Total Michigan Passenger		95	1,174	102	01

No. 377—Yard Masters and Yard Clerks (Continued). No. 378—Yard Conductors and Brakemen (Continued). No. 379—Yard Switch and Signal Tenders (Continued). No. 380—Yard Enginemen (Continued).

Michigan Sleepers and Diners Recap:	No. 377	No. 378	No. 379	No. 386
Marquette Yard, Line 16	57	465	75	348
St. Ignace Yard, Line 21	0	120		79
Total Michigan Sleepers and Diners.	57	585	75	427
Michigan Mail and Express Recap:				
Marquette Yard, Line 17	2	16	3	12
St. Ignace Yard, Line 22	0	47	0	31
Total Michigan Mail and Express.	2	63	2	43
Michigan Passengers & Baggage Recap:				
Marquette Yard, Line 18	40	330	53	247
St. Ignace Yard, Line 23	0	196	1	128
Total Michigan Passengers and				
Baggage.	40	526	54	378
Michigan Passengers and Baggage, Line 44. 100.00	40	526	54	378
Divided on Michigan Passenger miles, Ratio No. 10.				
Interstate 29.19	12	154	16	109
Intrastate 70.81	28	372	38	266

No. 382—Fuel for Yard Locomotives. No. 385—Water for Yard Locomotives. No. 386—Lubricants for Yard Locomotives. No. 387—Other Supplies for Yard Locomotives.

		%	\$	No. 385 N	\$	\$
1.	System Total, per Annual Report		29,504	1,821	581	433
2	Allocated to Michigan by Delf.		28,289	1,731	569	426
3.	Marquette Yard		14,386	547	198	147
4.	St. Ignace Yard		5,059	737	68	50
5.	Other Yards (all Freight)		8,844	447	303	229
6.	Marquette Yard, Line 3	100.00	14,386	547	198	147
7.	Divided relatively with the total Yard Switching miles at Marquette.					
8.	Freight	96.47	13,878	528	191	142
9.	Passenger	3.53	508	19	7	5
10	St. Ignace Yard, Line 4.	100.00	5,059	737	68	50
	Divided relatively with the Total Yard Switching miles at St. Ignace.					
12.	Freight	95.86	4.850	706	65	48
13.	Passenger	4.14	209	31	3	2
14.	Michigan Passenger-Marquette Yard, Line 9	100.00	508	19	7	5
	Divided relatively with the Passenger Switching miles at Marquette.	-				
16.	Sleepers and Diners	57.37	291	11	4	3
17.	Mail and Express	1.92	10	0	0	0
18.	Passengers and Baggage	40.71	207	8	3	2
19.	Michigan Passenger-St. Ignace Yard, Line 13	100.00	209	31	3	2
	Divided relatively with the Passenger cars over St. Ignace Slip Dock.					
21.	Sleepers and Diners	33.09		10	1	1
22.	Mail and Express	12.94		4	0	0
23.	Passengers and Baggage	53.97	113	17	2	1
24.	Michigan Freight Recap:					
25.			13,878	528	191	142
26.			4,850	706	65	48 229
27.			8,844	447	303	
28.	Total Michigan Freight		27,572	1,681	559	419
29.	Michigan Passenger Recap:					
30.			508	19	7	
31.			209	31	3	2
32.			717	50	10	7

No. 382—Fuel for Yard Locomotives (Continued). No. 385—Water for Yard Locomotives (Continued). No. 386—Lubricants for Yard Locomotives (Continued). No. 387—Other Supplies for Yard Locomotives (Continued).

		%	No.382	No.385	No.386	No.387
23	Michigan Sleepers and Diners Recap:	70	•	•	•	•
34.			291	11	4	3
35.	St. Ignace Yard, Line 21		69	10	1	1
36.	Total Michigan Sleepers and Diners		360	21	6	4
37.						
38.	Marquette Yard, Line 17		10	0	0	0
39.	St. Ignace Yard, Line 22		27	4	0	0
40.	Total Michigan Mail and Express		37	4	0	0
41.	Michigan Passengers and Baggage Recap:					
42.	Marquette Yard, Line 18		207	8	3	2
43.	St. Ignace Yard, Line 23		113	17	2	1
44.	Total Michigan Passenger and Baggage		320	25	5	3
45.	Michigan Passengers and Baggage, Line 44	100.00	320	25	5	3
46.	Divided on Michigan Passenger miles, Ratio No. 10.					
47.	Interstate	29.19	93	7	1	1
48.	Intrastate	70.81	227	18	4	2

No. 388—Enginehouse Expenses—Yard. No. 389—Yard Supplies and Expenses.

_			No. 388	No. 389
		%	8	\$
1.	System Total, per Annual Report	10	15,814	1,386
2.	Allocated to Michigan by Delf		15,489	1,360
3.	Marquette Yard		7,497	1,285
4.	St. Ignace Yard		1,630	0
5.	Other Yards (all Freight)		6,362	75
6.	Marquette Yard, Line 3	100.00	7,497	1,285
7.	Divided relatively with the Total Yard Switching miles at Marquette.	d		
8.	Freight	96.47	7,232	1,240
9.	Passenger	3.53	265	45
10.	St. Ignace Yard, Line 4	100.00	1,630	0
11.	Divided relatively with the Total Yard Switching miles at St. Ignace.	1		
12.	Freight	95.86	1,563	0
13.	Passenger	4.14	67	0
14.	Michigan Passenger-Marquette Yard,			
	Line 9	100.00	265	45
15.	Divided relatively with the Passenger Yar Switching miles at Marquette.			
16.	Sleepers and Diners	57.37	152	26
17.	Mail and Express	1.92	5	1
18.	Passengers and Baggage	40.71	108	18
19.	Michigan Passenger—St. Ignace Yard, Line 13	100.00	67	0
20.	Divided relatively with the Passenger Ca over St. Ignace Slip Dock.			
21.	Sleepers and Diners	33.09	22	0
22.	Mail and Express	12.94	9	0
23.	Passengers and Baggage	53.97	36	0

No. 388—Enginehouse Expenses—Yard. No. 389—Yard Supplies and Expenses. (Continued)

		No. 38	8 No. 389
24	Michigan Freight Recap:	•	
25.	Marquette Yard, Line 8	7,233	2 1,240
26.	St. Ignace Yard, Line 12	1,56	
27.	Other Yards, Line 5	6,362	
28.	Total Michigan Freight	15,15	7 1,315
29.	Michigan Passenger Recap:		
30.	Marquette Yard, Line 9	26	5 45
31.		6'	7 0
32.	Total Michigan Passenger	333	2 45
33.	Michigan Sleepers and Diners Recap:		
34.	Marquette Yard, Line 16	15	2 26
35.		2:	2 0
36.		rs 17	4 26
37.	Michigan Mail and Express Recap:		
38.	Marquette Yard, Line 17		5 1
39.	St. Ignace Yard, Line 22		9 0
40.	Total Michigan Mail and Express	1	4 1
41.	Michigan Passengers and Baggage Recap:		
42.	Marquette Yard, Line 18	10	8 18
43.	St. Ignace Yard, Line 23	3	6 0
44.	Total Michigan Passgrs. and Bagg	rage 144	18
45.	Michigan Passengers and Baggage, Line 44 100	.00 144	18
46.	Divided on Michigan Passenger miles, Ratio No. 10		
47.	Interstate 29	.19 4	2 5
200			

No. 390-Operating Joint Yards and Terminals-Dr.

		%	
1.	System Total, per Annual Report, \$25,994;		
	allocated to Michigan by Delf.		17,212
2.	The state of the s		15
3.	Freight		11,01:
4.	Passenger		6,19
5.	Michigan Passenger, Line 4	100.00	6,199
	Divided on Michigan Passenger Gross Ton Miles,		- 0,201
	Ratio No. 1b.		1
7.	Sleepers and Diners	40.20	2,49:
8.	Mail and Express	14.63	90'
0.	Passengers and Baggage	45.17	2,800
10.	Michigan Passengers and Baggage, Line 9	100.00	2,800
	Divided on Michigan Passenger Miles, Ratio No. 10.		2,000
12.	Interstate	29.19	817
13.	Intrastate	70.81	
	***************************************	10.01	1,98

No. 391-Operating Joint Yards and Terminals-Cr.

			%	8
1.	System Total, per Annual Report, *\$13,477;			
	allocated to Michigan by Delf.			*13,477
2.	Allocated to Services by Delf.			
3.	Freight			*10,734
4.	Common Freight and Passenger			*2,612
5.	Passenger			*131
6.	Michigan Common, Line 4		100.00	*2,612
	Divided by Delf relatively with the number			
	of Train locomotives handled at Soo			
	Roundhouse	1,473		
8.	Freight	446	29.20	*762
9.	Mixed	106	10.60	*277
10.	Passenger	921	60.20	*1,573
11.	Michigan Common Mixed, Line 9		100.00	*277
12	Divided by Delf relatively with the number			
	of Freight and Passenger cars in Mixed Trains.			
13.	Freight		84.08	*233
14			15.92	*44
14	Passenger		10.92	44
15.	Michigan Freight Recap:			
16.	Exclusive, Line 3			*10,734
17.	Common Regular, Line 8			*762
18.	Common Mixed, Line 13			*233
19.	Total Michigan Freight			*11,729
20.	Michigan Passenger Recap:			
21.	Exclusive, Line 5			*131
22.	Common Regular, Line 10			*1.573
23.	Common Mixed, Line 14			*44
24.	Total Michigan Passenger			*1,748
	*Typewritten in red.			

No. 391-Operating Joint Yards and Terminals-Cr. (Continued).

		%	8
25.	Michigan Passenger, Line 24	100.00	*1,748
26.	Divided on Michigan Passenger Gross		
	Ton-miles, Ratio No. 1b.		
27.	Sleepers and Diners	40.20	*703
28.	Mail and Express	14.63	*256
29.	Passengers and Baggage	45.17	*789
30.	Michigan Passengers and Baggage, Line 29	100.00	*789
31.	Divided on Michigan Passenger miles, Ratio No. 10.		
32.	Interstate	29.19	*230
33	Intrastate	70.81	*559

^{*}Typewritten in red.

No. 392-Train Enginemen.

			%	
	System Total, per Annual Report			174,317
	Assigned to Services by Delf.			
3.	Freight			101,729
4.	Passenger			72,588
5.	System Freight, Line 3		100.00	101,729
6.	Divided relatively with the Total Mileage of Freight train locomotives (in- cluding proportions of Mixed and Special) in and outside of Michigan	1,132,677		
-	Outside Michigan	187,262	16.53	16,816
7.	Michigan	945,415	83.47	84,913
0.	aicingan	340,410	00.41	04,510
9.	System Passenger, Line 4		100.00	72,588
10.	Divided relatively with the Total Mileage of D. S. S. & A. Passenger trains Loco- motives (including proportion of Mixed and Special) in and outside of Michigan and on Mineral Range and	004 007		
Sales	D. S. S. & A.	984,825		40.010
11.		163,375	16.59	12,042
12.		43,182	4.38	3,180
13.	Michigan—D. S. S. & A.	778,268	79.03	57,366
14.	Michigan D. S. S. & A. Passenger, Line 13		100.00	57,366
15.	Divided on Michigan Passenger Gross Ton-miles, Ratio No. 1b.			
16.	Sleepers and Diners		40.20	23,061
17.			14.63	8,393
18	Passengers and Baggage		45.17	25,912
19.	Michigan Passengers and Baggage, Line 18		100.00	25,912
20.	Divided on Michigan Passenger miles, Rati	io No. 10.		
21.	Interstate		29.19	7,564
	Intrastate		70.81	18,348

No. 394-Fuel for Train Locomotives.

1.	System Total, per Annual Report		%	\$ 301,342
2.	Divided to Services.			
3.				196,008
4.	Mixed (all Michigan)			1,584
5.	- Potenti			441
6.	Regular Passenger			103,309
7.	System Regular Freight, Line 3		100.00	196,008
8.	Divided relatively with the total mile-			
	age of Regular Freight train locomo-			
	tives in and outside of Michigan	1,117,069		
9.	Outside Michigan	187,054	16.75	32,831
10.	Michigan	930,015	83.25	163,177
11.	Michigan Mixed, Line 4		100.00	1,584
12.	Divided relatively with the number of Freight and Passenger cars in Mix- ed Trains.			
13.			84.09	1,332
14.	Passenger		15.91	252
15.	System Special, Line 5		100.00	441
16.	Divided relatively with the total mile- age of Special train locomotives in and outside of Michigan	2,593		
17.	Outside Michigan	513	19.78	077
18.	Michigan	2,080	80.22	87 354
19.	Michigan Special, Line 18		100.00	354
	Divided relatively with the Michigan		100.00	
* 1	mileage of Special train locomotives			
	in Mixed and Passenger Services	20,080		
04	Mixed	1,394	67.02	237
21.				

No. 394-Fuel for Train Locomotives (Continued).

	2 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		% 100.00	\$ 237
	Michigan Special Mixed, Line 21		100.00	201
24.	Divided relatively with the number of			
	Freight and Passenger cars in Mixed trains.			
25.	Freight		84.09	199
26.	Passenger		15.91	38
27	Michigan Special Passenger Recap.:			
28.	Exclusive, Line 22			117
29.				38
30.	Total Michigan Special Passe	nger		155
91	System Regular Passenger, Line 6		100.00	103,309
	Divided relatively with the total mile-			
32.	age of Regular D.S.S.& A Passenger			
	train locomotives in and outside of			
	Michigan	980,920		
33.	Outside Michigan	163,070	16.62	17,170
34.	Michigan (including Mineral			
	Range)	817,850	83.38	86,139
35.	Michigan Regular Passenger, Line 34		100.00	86,139
	Divided relatively with the Michigan mileage of Regular D.S.S.&A. Pas-			
	senger train locomotives on Mineral			
	Range and D.S.S.& A.	817,850		
37.	Mineral Range	43,182	5.28	4,548
38.	D. S. S. & A.	774,668	94.72	81,591
39.	Michigan Freight Recap.:			
40.	Regular, Line 10			163,17
41.				1,333
42.				199
43.	Total Michigan Freight			164,70

No. 394-Fuel for Train Locomotives (Continued).

44 Michigan Bassangan Bassan	%	
44. Michigan Passenger Recap.:		
45. Mixed, Line 14		252
46. Special, Line 30		155
47. Regular, Line 38		81,591
48. Total Michigan Passenger		81,998
49. Michigan Passenger, Line 48	100.00	81,998
 Divided on Michigan Passenger Gross Ton miles, Ratio No. 1b. 		•
51. Sleepers and Diners	40.20	32,963
52. Mail and Express	14.63	11,996
53. Passengers and Baggage	45.17	37,039
54. Michigan Passengers and Baggage, Line 53	100.00	37,039
55. Divided on Michigan Passenger miles, Ratio No. 10		
56. Interstate	29.19	10,812
57. Intrastate	70.81	26,227

No. 397—Water for Train Locomotives. No. 398—Lubricants for Train Locomotives.

			%	No.397	No.398
1. Sys	tem Totals, per Annual Repo	ort	100.00	14,354	5,615
2. Div	rided to Services relatively with Account No. 394	\$301,34 2			
3.	Regular Freight	196,008	65.04	9,336	3,652
4	Mixed (all Michigan)	1,584	.53		30
5.	Special	441	.15	. 22	8
6.	Regular Passenger	103,309	34.28	4,920	1,925
7. Sys	stem Regular Freight, Line 3		100.00	9,336	3,652
8. Div	vided relatively with Account No. 394				
9.	Outside Michigan	32,831	16.75	1,564	612
10.	Michigan	163,177	83.25	7,772	3,040
11. Mi	chigan Mixed, Line 4		100.00	76	30
	vided relatively with Account	No. 394.			
13.	Freight		84.09	64	23
14.	Passenger		15.91	12	
15. Sv	stem Special, Line 5		100.00	22	
	vided relatively with Account	No. 394.		111	
17.	Outside Michigan		19.78	4	
18.	Michigan		80.22	18	
19. Mi	chigan Special, Line 18		100.00	18	
	vided relatively with Account	No. 394.			
21.	Mixed		67.02	12	
22.	Passenger		32.98	6	

Duluth, South Shore & Atlantic Railway Company. Fiscal Year 1916.

No. 397—Water for Train Locomotives. No. 398—Lubricants for Train Locomotives. (Continued)

		%	No.397	No.398
23.	Michigan Special Mixed, Line 21	100.00	12	4
24.	Divided relatively with Account No. 394.			
25.	Freight	84.09	10	3
26.	Passenger	15.91	2	1
27.	Michigan Special Passenger Recap.:			
28.	Exclusive, Line 22		6	2
29,	Mixed, Line 26		2	1
30.	Total Michigan Special Passenger	•	$\frac{2}{8}$	3
31.	System Regular Passenger, Line 6	100.00	4,920	1,925
32.	Divided relatively with Account No. 394.			
33.	Outside Michigan	16.62	818	320
34.		83.38	4,102	1,605
35.	Michigan Regular Passenger, Line 34	100.00	4,102	1,605
	Divided relatively with Account No. 394.			
37.	Mineral Range	5.28	217	85
38.	D. S. S. & A.	94.72	3,885	1,520
39.	Michigan Freight Recap.:			
40.	Regular, Line 10		7,772	3,040
41.	Mixed, Line 13		64	25
42.	Special, Line 25		10	3
43.	Total Michigan Freight		7,846	3,068
44.	Michigan Passenger Recap.:			
45.	Mixed, Line 14		12	5
46.	Special, Line 30		8	3
47.	Regular, Line 38	*	3,885	1,520
48.	Total Michigan Passenger		3,905	1,528

No. 397—Water for Train Locomotives. No. 398—Lubricants for Train Locomotives. (Continued)

		%	No. 397	No. 398
49.	Michigan Passenger, Line 48	100.00	3,905	1,528
	Divided on Michigan Passenger Gross Ton miles, Ratio No. 1b.			
51.		40.20	1,570	614
52.		14.63		224
53.		45.17	1,764	690
54.	Michigan Passengers and Baggage, Line 53	100.00	1,764	690
55.	Divided on Michigan Passenger miles, Ratio No. 10.			
56.	Interstate	29.19	515	201
57.	Intrastate	70.81	1,249	489

No. 399-Other Supplies for Train Locomotives.

_		141 ==	cd.	•
1	System Total, per Annual Report		%	2,667
				2,001
	Divided to Services (Hillman data) Mineral Range Passenger (all Mic	obicon)		28
3.		eniganj		1,725
4. 5.	Regular Freight Mixed (all Michigan)			20
6.	Special			5
7.	Regular Passenger			889
• •	regular rassenger			000
8.	System Regular Freight, Line 4		100.00	1,725
9.	Divided relatively with the Total Mile-			
	age of Regular Freight Train Locomo-			
	tives in and outside of Michigan	1,117,069		
10.	Outside Michigan	187,054	16.75	289
11.	Michigan	930,015	83.25	1,436
12.	Michigan Mixed, Line 5		100.00	20
	Divided relatively with the number of Freight and Passenger Cars in Mixed Trains			
14.	Freight		84.09	17
15.	Passenger		15.91	3
	1			
	System Special, Line 6		100.00	5
17.	Divided relatively with the total mileage of Special Train Locomotives in and	2 700		
	outside of Michigan	$_{-}$ 2,593		
18.		513	19.78	1
19.	Michigan	2,080	80.22	4
20.	Michigan Special, Line 19		100.00	4
	Divided relatively with the Michigan			
-	mileage of Special Train Locomotives			
	in Mixed and Passenger Services	2,080		
22.	Mixed	1,394	67.02	3
23.	Passenger	686	32.98	1

No. 399-Other Supplies for Train Locomotives (Continued).

		%	•
24.	Michigan Special Mixed, Line 22	100.00	3
	Divided relatively with the number of Freight and Passenger Cars in Mixed Trains.		
26.	Freight	84.09	3
27.	Passenger	15.91	0
	System Regular Passenger, Line 7	100.00	889
29.	Divided relatively with the total Mileage of Regular D.S.S.&A. Passenger Train Locomotives in and outside of Michigan 937	,738	
30.		070 17.39	155
31.		668 82.61	734
32.			
33.	Regular, Line 11		1,436
34.			17
35.	Tarana, and		3
36.	Total Michigan Freight		1,456
	Michigan Passenger Recap.:		
38.	Mixed, Line 15		3
39. 40.	~ pecially mile 20		1
	arogum, and or		734
41.	Total Michigan Passenger		738
	Michigan Passenger, Line 41	100.00	738
43.	Divided on Michigan Passenger Gross Ton Mile Ratio No. 1b.	8,	
44.	arcepero and Diacro	40.20	297
45.		14.63	108
46.	Passengers and Baggage	45.17	33 3
	Michigan Passengers and Baggage, Line 46	100.00	333
48.	Divided on Michigan Passenger Miles, Ratio No	. 10	
49.	Interstate	29.19	97
50.	Intrastate	70.81	236

No. 400-Enginehouse Expenses-Train.

		%	
1.	System Total, per Annual Report, \$45,259;		
	assigned to Michigan by Delf		39,329
2.	Assigned to Services by Delf		
3.	Freight		22,930
4.	Passenger		16,399
5.	Michigan Passenger, Line 4	100.00	16,399
6.	Divided on Michigan Passenger Gross ton miles, Ratio No. 1b.		
7.	Sleepers and Diners	40.20	6,592
8.	Mail and Express	14.63	2,399
9.	Passengers and Baggage	45.17	7,408
10.	Michigan Passengers and Baggage, Line 9	100.00	7,408
11.			
12.	Interstate	29.19	2,162
13.	Intrastate	70.81	5,246

NOTE—Located to Enginehouse by Delf; 14.8% of Michigamme and 50% of Thomaston assigned to Outside Michigan. Each Enginehouse assigned to Services on the basis of locomotives handled in each Service in each Roundhouse.

	No. 401—Trainmen.		
1.	System Total, per Annual Report	%	\$ 201,769
2.	Assigned to Services by Delf		
3.			138,643
4.	Passenger		63,126
	System Freight, Line 3	100.00	138,643
	Divided relatively with the Total Mileage of Freight trains (including proportion of Mixed and Special) plus train switching in and outside of Michigan 1,071,8		200,020
7.			23,722
8.			
9.	System Passenger, Line 4	100.00	63,126
10.	Divided relatively with the Total Mileage of D.S.S.&A. Passenger trains (including proportion of Mixed and Special) plus train switching in and outside of Michigan and on Mineral Range and D.S.S.&A. 956,70	64	
11.	Outside Michigan 159,8	$\overline{21}$ 16.71	10,548
12.		82(a) 4.51	2,847
13.	Michigan—D.S.S.&A. 753,70	61 78.78	49,731
14.	Michigan D.S.S.&A. Passenger, Line 13	100.00	49,731
15.	Divided on Passenger Trainmen's Pay Roll, Ratio No. 17a.		
16.	Conductors	52.98	26,348
17.		29.21	14,526
18.	Baggagemen (all Passengers and Baggag	re) 17.81	8,857
19.	Michigan Passenger Train Conductors, Line 16		26,348
20.			13,174
21.	50% to Common Train Operation		13,174

No. 401-Trainmen (Continued).

		%	8
22.	Michigan Common Passenger Train Operation Reca	p. :	
23.	Brakemen, Line 17		14,526
24.			13,174
25.		peration	27,700
26.	Michigan Common Passgr. Train Operation, Line 25	100.00	27,700
	Divided on Michigan D.S.S.&A. Passenger Train		
	car miles, Ratio No. 3a.		
28.	Sleepers and Diners	30.21	8,368
29.	Mail and Express	15.20	4,210
30.	Passengers and Baggage	54.59	15,122
31.	Michigan Passengers and Baggage Recap.:		
32.	Baggagemen, Line 18		8,857
33.	50% Conductors, Line 20		13,174
34.	Common, Line 30		15,122
35.	Total Michigan Passengers and Bagga	ge	37,153
36.	Michigan Passengers and Baggage, Line 35	100,00	37,153
37.	Divided on Michigan Passenger miles, Ratio No. 10		
38.	Interstate	29.19	10,845
39.	Intrastate	70.81	26,308

NOTE—(a) Mileage of D.S.S.&A. Locomotives taken as train miles.

No. 402-Train Supplies and Expenses.

1. System Total, per Annual Report		%	34.399
2. Assigned to Services by Delf			7,790
3. Freight 4. Passenger			26,609
		100.00	7,790
5. System Freight, Line 3 6. Divided relatively with the Total Mi age of Freight trains (including p portion of Mixed and Special) pl	ro- lus	100.00	1,190
train switching in and outside Michigan	1,071,810		
	183,423	17.11	1,333
7. Outside Michigan 8. Michigan	888,387	82.89	6,457
o. Michigan	000,001	02.00	0,20.
9. System Passenger, Line 4		100.00	26,609
10. Divided relatively with the total miles of D.S.S.&A. Passenger trains (including proportion of Mixed and Special plus train switching in and outside Michigan and on Mineral Range at D.S.S.&A.	ad- al) of .nd 956,764		
11. Outside Michigan	159,821	16.71	4,446
12. Michigan—Mineral Range		(a) 4.51	1,200
13. Michigan—D.S.S.&A.	753,761	78.78	20,963
14. Michigan D.S.S.&A. Passenger, Line 1		100.00	20,963
 Divided on Michigan D.S.S.&A. Passer car miles, Ratio No. 3a. 	nger train		
16. Sleepers and Diners		30.21	6,333
17. Mail and Express		15.20	3,186
18. Passengers and Baggage		54.59	11,444
19. Michigan Passengers and Baggage, Lin	ne 18	100.00	11,444
20. Divided on Michigan Passenger miles,			
21. Interstate		29.19	3,341
22. Intrastate		70.81	8,103

NOTE—(a) Locomotive miles D.S.S.&A. locomotives taken as train miles.

No. 403-Operating Sleeping Cars:

 System Total, per Annual Report, \$13,954; allocated to Michigan by Delf. All Sleepers and Diners.

10,566

No. 404-Signal and Interlocker Operation.

		%	\$
1.	System Total, per Annual Report, \$1,540; allocated to Michigan by Delf	100.00	311
2.	Divided as per data on page following Account No. 405		
3.	Freight	94.76	295
4.	Passenger	5.24	16
5.	Michigan Passenger, Line 4	100.00	16
	Divided on Michigan Total Passenger train car miles, Ratio No. 3.		
7.	Sleepers and Diners	29.48	5
8.	Mail and Express	14.80	2
9.	Passengers and Baggage	55.72	9
10.	Michigan Passengers and Baggage, Line 9	100.00	9
	Divided on Michigan Passenger miles, Ratio No. 10.		
12.		29.19	3
13.		70.81	6

NOTE—Of the Michigan portion of this charge, \$31.34 is for Fuel, probably for Negaunee Semaphore.

The balance of \$280 is for Negaunee Semaphore operators for the months of January, February, March and April at \$70 per month. The balance of the year, this is charged to "crossing protection," and in 1914 and 1915 it was charged entirely to that account.

No. 405-Crossing Protection.

		%	\$
1.	System Totals per Annual Report, \$8,639;	,	
	allocated to Michigan by Delf	100.00	8,159
2.	Divided as per data on following page.		
5.	Freight	94.76	7,731
4.	Passenger	5.24	428
5.	Michigan Passenger, Line 4	100.00	428
6.	Divided on Michigan Total Passenger train		
	car-miles, Ratio No. 3.		
7.	Sleepers and Diners	29.48	126
8.	Mail and Express	14.80	63
9.	Passengers and Baggage	55.72	239
10.	Michigan Passengers and Baggage, Line 9	100.00	239
	Divided on Michigan Passenger miles, Ratio No.	10.	
12.	Interstate .	29.19	70
13.	Intrastate	70.81	169

NOTE—The Michigan portion of the Charges is made up of the following:

III .	
Marquette	\$4,819.34
St. Ignace	440.00
Ishpeming	1,329.30
Negaunee Semaphore	560.00
Negaunee Crossing	932.85
Fuel	38.91
Various	39.07
Total	\$8,159,47

Data for Dividing Accounts Nos. 404 and 405.

Data is based on the following:

- (a) An examination of the Despatcher's Daily Train Register for one week in July, 1915, and one week in January, 1916, from which we were able to ascertain the number of trains, class of service and approximate amount of time spent by each in the protected areas at Negaunee and Ishpeming, and the number and class of service of trains, entering and leaving Marquette and St. Ignace.
- (b) The estimating of amounts of time for train and train locomotive movements, at Marquette and St. Ignace, for trains for which no other approximation of time could be had, as follows:

Minutes

104,535

100.00

St. Ignace: Passenger Trains East and West Bound in Yard Limits 2 Passenger Locomotives to or from Roundhouse Freight Trains Departing 4 . 2 Freight Locomotives to or from Roundhouse Marquette: Passenger Trains East or West Bound to and from Yard Limits 5 Passenger Locomotives to or from Roundhouse 5 Freight Trains East or West Bound Departures 5 Freight Trains West Bound Arrivals 10 Freight Trains East Bound Arrivals 20 Freight Locomotives to or from Roundhouse 10 Ore Trains, in or out 5 Ore Trains Locomotives, all movements 10 Yard Switching to all points per statistical mile 10 Minutes Results, Passenger Time 5.24 5,481 Freight Time 99,054 94.76

Total

No. 407—Telegraph and Telephone Operation.

	Motel non Annual Report		% 100.00	\$ 174
1. 1	System Total, per Annual Report			
2.]	Divided relatively with the total charges to Michigan and outside Michigan in Accounts 372 to 420 i clusive, except 407 and 410 (see deta page following Account No. 371)	or in- ail \$1,190,363		
3.	Outside Michigan	175,076	14.71	26
4.	Michigan	1,015,287	85.29	148
5.	Michigan Total, Line 4		100.00	148
	Divided relatively with the total	of		
0.	charges to Michigan Freight and P	as-		
	senger in Accounts 372 to 405	in-		
	clusive, 418 and 419 (see detail pe	\$ 994,162		
	following Account No. 371)	714,446	71.86	105
7.	Freight	279,716	28.14	43
8.	Passenger	213,110	20.22	-
9.	Michigan Passenger, Line 8		100.00	43
10.	Divided relatively with the total charges to Michigan Passenger Se- ices in Accounts 372 to 405 inclusi	erv-		
	418 and 419 (see detail page follow Account No. 371)	ing \$ 279,716	***	
11.		94,716	33.86	15
12.		34,667	12.39	5
13.		150,333	53.75	23
14	Michigan Passengers and Baggage, L	ine 13	100.00	23
15	Divided on Michigan Passenger Miles	, Ratio No. 10		
16.			43.13	7
17.			70.81	16

No. 410-Stationery and Printing.

%

	System Total, per Annual Report	Literal por A	100.00	12,105
2.	Divided relatively with the total	of		
and "	charges to Michigan and outside Michigan in Accounts 372 to 420	or in		
	clusive, except 407 and 410 (see de			
	page following Account No. 371)	\$1,190,363		
3.		175,076	14.71	1,781
4.	Michigan	1,015,287	85.29	10,324
5.	Michigan Total, Line 4		100.00	10,324
6.	Divided relatively with Delf's 1917 a	llo-		20.11
	cation of this account to System Se	rvices.		
7.			46.83	4,835
8.		ger	29.84	3,081
9.	Pamenger		23.33	2,408
10.	Michigan Common, Line 8		100.00	3,081
	Divided relatively with the total charges to Michigan Freight and F senger in Accounts 372 to 405 clusive, 418 and 419 (see detail p	as- in-		
	following Account No. 371)	\$ 994,162		
12.	Freight	714,446	71.86	2.214
13.		279,716	28.14	867
•	Minimum Braight Brange			
15.	Michigan Freight Recap:	300		4 002
16.				4,835
17.				
1.	Total Michigan Freight			7,049
18.	Michigan Passenger Recap:			
19.			***	2,408
20.	Common, Line 13			867
21.	Total Michigan Passenger			3,275

No. 410-Stationery and Printing (Continued).

22.	Michigan Passenger, Line 21		% 100.00	\$ 3,275
23.	Divided relatively with the total charges to Michigan Passenger Se vices in Accounts 372 to 405 inclusiv 418 and 419 (see detail page following Account No. 371)	er- re,		
24.	Sleepers and Diners	94,716	33.86	1,109
25.	Mail and Express	34,667	12.39	406
26.	Passengers and Baggage	150,333	53.75	1,760
27. 1	Michigan Passengers and Baggage, Lin-	e 26	100.00	1,760
28. 1	Divided on Michigan Passenger Miles, 1	Ratio No. 10.		
29.	Interstate		29.19	514
30.	Intrastate		70.81	1,246

No. 411-Other Expenses.

			%	
	System Total, per Annual Report, \$1,214; allocated to Michigan by Delf.			997
	Allocated to Services by Delf.			
3.	Freight			787
4. 5.	Common Freight and Passenger Passenger			194 16
	Michigan Common, Line 4		100.00	194
	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 372 to 405 in-			
	clusive, 418 and 419 (see detail page			
	following Account No. 371)	\$994,162		
8.	Freight	714,446	71.86	139
9.	Passenger	279,716	28.14	55
10.	Michigan Freight Recap:	•		
11.	Exclusive, Line 3			787
12.			100	139
13.	Total Michigan Freight			926
-	Michigan Passenger Recap:			
15.				16
16.				55
17.	Total Michigan Passenger			71
18.	Michigan Passenger, Line 17		100.00	71
19.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following 'Account No. 371)	\$279,716		
20.		94,716	33.86	24
21.		34,667	12.39	9
22.		150,333	53.75	38
23.	Michigan Passengers and Baggage, Line	22	100.00	38
24.	Divided on Michigan Passenger Miles, Ra	tio No. 10		
25.	Interstate		29.19	11
26.	Intrastate		70.81	27

Duluth, South Shore & Atlantic Railway Company. Fiscal Year 1916.

No. 412-Operating Joint Tracks and Facilities-Dr.

1	Senter Metal and Assent Bound 44 500	%	\$
. 1.	System Total, per Annual Report, \$4,502; allocated to Michigan	100.00	1,083
2.	Allocated to Services.		
3.	Freight		939
4.	Common Freight and Passenger		68
5.	Passenger (Soo Bridge)		76
6.	Michigan Common, Line 4	100.00	68
	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account No. 371) \$994,162		
8.	Freight 714,446		49
9.	Passenger 279,716		19
10.	Michigan Freight Recap.:		
11.			939
12.			49
13.	•		988
14.	Michigan Passenger Recap.:		
15.			76
16.			19
17.			95
18.	Michigan Passenger, Line 17		95
	Allocated to Interstate Passengers and		
	Baggage, account of Soo Bridge		76
20.	Balance		19

No. 412-Operating Joint Tracks and Facilities-Dr. (Continued).

01 1	Michigan Personne other than S		%	\$
21. 1	Michigan Passenger, other than Soo Bridge, Line 20		100.00	19
22.]	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account No. 271)			
00	ing Account No. 371)	\$279,716		
23.	Sleepers and Diners	94,716	33.86	7
24.	Mail and Express	• 34,667	12.39	2
25.	Passengers and Baggage	150,333	53.75	10
26. M	Michigan Passengers and Baggage, other than Soo Bridge, Line 25		100.00	10
27. I	Divided on Michigan Passenger Miles, Ratio No. 10.			
28.	Interstate		29.19	. 3
29.	Intrastate		70.81	7
30. M	Michigan Interstate Passengers and Baggage Recap.:			
31.				=0
32.	Soo Bridge, Line 19			76
	Others, Line 28		1	3
33.	Total Michigan Interstate Pas	ssengers a	and Bagga	ge 79

Note.—The Michigan Common portion of this charge is made up of the following:

Station Supplies, etc., Sidnaw \$64.52

Station Supplies, etc., Sidnaw 364.52 Gates, Ishpeming 3.51 Total Michigan Common \$68.03

Duluth, South Shore & Atlantic Railway Company. Fiscal Year 1916.

No. 413-Operating Joint Tracks and Facilities.-Cr.

-					
4	S. J. M. J. J. J. D. J. J.		%		\$
1.	System Total, per Annual Report, \$4, 928*; allocated to Michigan	-			3,478
2.	Allocated to Services.			_	,,,,,,
3.	Freight				2,078
4.	Common Freight and Passenger				645
5.	Passenger				755
6.	Michigan Common, Line 4		100.00		645
7.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 372 to 405 inclu- sive, 418 and 419 (see detail page fol- lowing Account No. 371)				
8.	Freight	714,446	71.86		463
9,	Passenger	279,716	28.14	*	182
10.	Michigan Freight Recap.:				
11.	Exclusive, Line 3			*9	2,078
12.	Common, Line 8				463
13.	Total Michigan Freight			•9	2,541
14.	Michigan Passenger Recap.:				
15.	Exclusive, Line 5				755
16.	Common, Line 9				182
17.	Total Michigan Passenger				937
18.	Michigan Passenger, Line 17		100.00		937
19.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 372 to 405 inclu- sive, 418 and 419 (see detail page fol-	\$279,716	100100		501
20.	Sleepers and Diners	94,716	33.86		317
21.	Mail and Express	34,667	12.39		116
22.	Passengers and Baggage	150,333	53.75		504

^{*}Typewritten figures in red.

No. 413-Operating Joint Tracks and Facilities-Cr. (Continued).

23. Michigan Passengers and Baggage,	%	*
Line 22	100.00	* 504
24. Divided on Michigan Passenger Miles, Ratio No. 10.		
25. Interstate	29.19	* 147
26. Intrastate	70.81	* 357

Note.—The Michigan Common portion of this charge is made up of the following:

Water Tanks \$183.45
Various Joint Stations 461.83
Total Michigan Common \$645.28

^{*}Typewritten in red.

No. 414-Insurance.

1.	System Total, per Annual Report, \$1,827;		%	*
	allocated to Michigan by Delf			1,443
2.	Allocated to Services by Delf.			2,220
3.	Freight			834
4.	Common Freight and Passenger			542
5.	Passenger			67
6.	Michigan Common, Line 4		100.00	542
	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account No. 371)	\$ 994,162	100.00	
8.	Freight	714,446	71.86	389
9.	Passenger	279,716	28.14	153
		210,110	20.12	100
	Michigan Freight Recap.:			
11.	Exclusive, Line 3			834
12.	Common, Line 8			389
13.	Total Michigan Freight			1,223
14	Misking Property			
14. 15.	Michigan Passenger Recap.:			
16.	Exclusive, Line 5 Common, Line 9			67
17.				153
11.	Total Michigan Passenger			220

No. 414-Insurance (Continued).

18. M	fichigan Passenger, Line 17		% 100.00	\$ 220
	ivided relatively with the total of charges to Michigan Passenger Services in Ac- counts 372 to 405 inclusive, 418 and 419 (see detail page following Account No. 371)	\$ 279,716	100.00	220
20.	Sleepers and Diners		00.00	
21.	Mail and Express	94,716	33.86	75
22.	Dominand Express	34,667	12.39	27
	Passengers and Baggage	150,333	53.75	118
23. M	ichigan Passengers and Baggage, Line 22		100.00	118
24. Di	vided on Michigan Passenger Miles, Ratio No. 10			
25.	Interstate		29.19	34
	Intrastate		40.10	0.4

OTE—Delf divides the Michigan Common portion of this charge as follows:

Bonds on Agents Contents of Freight and Passenger	\$ 52.00
Depots Coal	44.00 418.80
Contents of Miscellaneous Bldgs	27.50
Total	\$542.30

No. 415-Clearing Wrecks.

1.	System Total, per Annual Report, \$1,151;		%	\$
	allocated to Michigan by Delf			1,065
2.	Allocated to Services by Delf.			1,000
3.	Freight			795
4.	Passenger			270
5.	Michigan Passenger, Line 4		100.00	970
6.			100.00	
	No. 371)	\$279,716		
7.	Sleepers and Diners	94,716	33.86	91
8.	Mail and Express	34,667		34
9.	Passengers and Baggage	150,333		145
10.	Michigan Passengers and Baggage, Line 9		100,00	1.45
11.	Divided on Michigan Passenger miles, Ratio No. 10		100.00	
12.	Interstate		20.10	40
13.	Intrastate		29.19 70.81	103
			10.01	103

	No. 416—Damage to Prope	erty.		
	G 1 Mail and Appeal Person PEOO.		%	\$
1.	System Total, per Annual Report, \$599; allocated to Michigan by Delf			594
	Allocated to Services by Delf.			000
3.	Freight Common Freight and Passenger			$\frac{382}{212}$
4.	Common Preignt and Passenger			212
5.	Michigan Common, Line 4		100.00	212
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account No. 371)	\$994,162		
7.	Freight	714,446	71.86	152
8.	Passenger	279,716	28.14	60
9.	Michigan Freight Recap.:			
10.	Exclusive, Line 3			382
11.				152
12.	Total Michigan Freight			534
13.	Michigan Passenger, Line 8		100.00	60
14.	Divided relatively with the total of charges to Michigan Passenger Services in Ac- counts 372 to 405 inclusive, 418 and 419 (see detail page following Account			
	No. 371)	\$279,716		
15.	Sleepers and Diners	94,716	33.36	20
16.		34,667	12.39	8
17.	Passengers and Baggage	150,333	53.75	32
	Michigan Passengers and Baggage, Line 17		100.00	32
19.	Divided on Michigan Passenger Miles, Ratio No. 10			
20.	Interstate		29.19	9
21	. Intrastate		70.81	23

No. 417-Damage to Stock on Right-of-Way.

			%	\$
1.	System Total, per Annual Report, \$422;			
	allocated to Michigan by Delf			400
2.	Allocated to Services by Delf.			
3.	Freight			75
4.	Common Freight and Passenger			3
5.	Passenger			322
6.	Michigan Common, Line 4		100.00	3
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account No. 371)	\$ 994,162		
8.	Freight	714,446	71.86	2
9.	Passenger	279,716	28.14	1
10.				1
11.	Exclusive, Line 3			75
12.	Common, Line 8			2
13.	Total Michigan Freight			77
	Michigan Passenger Recap.:			200
15.	Exclusive, Line Line 5			322
16.	Common, Line 9			1
17.	Total Michigan Passenger			323
18.	Michigan Passenger, Line 17		100.00	323
19.	Divided relatively with the total of charges to Michigan Passenger Services in Ac-			
	counts 372 to 405 inclusive, 418 and 419			
	(see detail page following Account No. 371)	\$279,716		
20.	Sleepers and Diners	94,716	33.86	109
21.	Mail and Express	34,667	12.39	40
				-

150,333

53.75

100.00

29.19

70.81

174

174

51

123

Passengers and Baggage

23. Michigan Passenger and Baggage, Line 22

24. Divided on Michigan Passenger Miles,

Ratio No. 10

Interstate

Intrastate

22.

25.

26.

1 7 4 00 071	%	\$
 System Total, per Annual Report, \$6,971; allocated to Michigan by Delf 		5,773
All Freight.		
No. 419—Loss and Damage—Bag	yage.	8
		\$ 138
1. System Total, per Annual Report \$155; allocated to Michigan by Delf. (All Passengers and Baggage)		\$ 138 138
 System Total, per Annual Report \$155; allocated to Michigan by Delf. (All Passengers and Baggage) Michigan Passengers and Baggage, Line 1 Divided on Michigan Passenger miles, 	%	
 System Total, per Annual Report \$155; allocated to Michigan by Delf. (All Passengers and Baggage) Michigan Passengers and Baggage, Line 1 	%	

			%	*
1.	System Total, per Annual Report, \$10,618 allocated to Michigan by Delf	;		6,916
2.	Allocated to Services by Delf			
3.	Freight			4,404
4.	Common Freight and Passenger			938
5.	Passenger			1,574
6.	Michigan Common, Line 4		100.00	938
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account No. 371)	\$ 994,162		
8.	Freight	714,446	71.86	674
9.	Passenger	279,716	28.14	264
10.	Michigan Freight Recap.:			
11.	Exclusive, Line 3			4,404
12.	Common, Line 8			674
13.	Total Michigan Freight			5,078
14.	Michigan Passenger Recap.:	0		
15.	Exclusive, Line 5			1,574
16.	Common, Line 9			264
17.	Total Michigan Passenger			1,838
18.	Michigan Passenger, Line 17		100,00	1,838
19.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account No. 371)	\$ 279,716		
20.	Sleepers and Diners	94,716	33.86	622
21.	Mail and Express	34,667	12.39	228
21. 22.	Passengers and Baggage	150,333	53.75	988
23	Michigan Passengers and Baggage, Line 2	2	100.00	988
	Divided on Michigan Passenger Miles, Ra			
25.	Interstate		29.19	288
26.	Intrastate		70.81	700

VI. Miscellaneous Operations.

VI. MISCELLANEOUS OPERATIONS.

No. 441-Dining and Buffet Service.

 System Total, per Annual Report, \$43,984; allocated to Michigan by Delf

35,899

All Sleepers and Diners.

VII. General.

VII. GENERAL.

No. 451-Salaries and Expenses of General Officers.

1	System Total, per Annual Report		% 100.00	\$ 25,342
	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page follow-		100.00	20,042
	ing)	2,352,443		
3.	Outside Michigan	368,284	15.66	3,969
4.	Michigan	1,984,159	84.34	21,373
5.	Michigan Total, Line 4		100.00	21,373
	Divided relatively with the total of charges to Michigan Freight and Pas- senger in General Accounts I, II, III, IV and VI (see detail page following) \$	1,984,159		
7.		1,437,118	72.43	15,480
8.	Passenger	547,041	27.57	5,893
9.	Michigan Passenger, Line 8		100.00	5,893
10.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in General Accounts I, II, III, IV and VI (see detail page following) \$	547,041		
11.	Sleepers and Diners	196,689	35.96	2,119
12.	Mail and Express	65,282	11.93	703
13.	Passengers and Baggage	285,070	52.11	3,071
14.	Michigan Passengers and Baggage, Line 1	3	100.00	3,071
15.	Divided relatively with the total of charges to Michigan Interstate and In- trastate in General Accounts I, II, III, IV and VI (see detail page following) \$	_	2.0000	5,011
16.	Interstate	93,703	32.87	1,009
17.	Intrastate	191,367	67.13	2,062

Details for dividing Accounts Nos. 451, 452, 453, 454, 455, 457, 458, 459, 460 and 461.

		aggage	Intra- state		34,818	32,253	14,186	110,110	191,367
		gers and B	Inter- state	*	14,615	13,294	20,328	45,466	93,703
ICHIGAN, excluding Mineral Range	NGER	Развепр	Total	**	49,433	45,547	34,514	155,576	285,070
ng minera	PASSENGER		Mail & Express	**	14,284	15,127		35,871	65,282
IN, excinan			Sleepers & Diners	*	34,970	27,880		97,940 35,899	196,689
IIOUIGA			Total	**	98,687	88,554	34,514	289,387 35,899	547,041
			Freight	00-	383,106	272,699	39,494	741,819	1,437,118
			Total	**	481,793	361,253	74,008	1,031,206	1,984,159
			Outside Michigan		100,311	64,964	15,004	179,920 8,085	368,284
	System	Total,	excluding Mineral Range		582,104	426,217	89,012	1,211,126	2,352,443
			Acct		I	11.	III.	VI.	Total

Duluth, South Shore & Atlantic Railway Company. Fiscal Year 1916.

No. 452-Salaries and Expenses of Clerks and Attendants.

1.	System Total, per Annual Report		% 100.00	\$ · 37,898
	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)		100.00	01,000
3.		368,284	15.66	5.935
4.		1,984,159	84.34	31,963
5.	Michigan Total, Line 4		100.00	31,963
6.	Divided relatively with Delf's alloca- tion to System Services in this ac- count	\$ 37,898		01,000
7.	Freight	12,081	31.88	10 100
8.	Common Freight and Passenger	19,175	50.60	10,190 16,173
9.	Passenger	6,642	17.52	5,600
10.	Michigan Common, Line 8		100.00	16,173
11.	Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II. III, IV and VI (see detail page fol- lowing Account No. 451)	\$1,984,159		
12.	Freight	1,437,118	72.43	11,714
13.	Passenger	547,041	27.57	4,459
14.	Michigan Freight Recap.:			
15.	Exclusive, Line 7			10,190
16.	Common, Line 12			11,714
17.	Total Michigan Freight			21,904

No. 452, Salaries and Expenses of Clerks and Attendants -Continued.

			%	
	Michigan Passenger Recap.:			E COO
19.	Exclusive, Line 9			5,600
20.	The state of the s			4,459
21	Total Michigan Passenger			10,059
22.	Michigan Passenger, Line 21		100.00	10,059
	Divided relatively with the total of charges to Michigan Passenger Ser- vices in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$ 547,041		
24.	Sleepers and Diners	196,689	35.96	3,617
25.	Mail and Express	65,282	11.93	1,200
26.	Passengers and Baggage	285,070	52.11	5,242
27.	Michigan Passengers and Baggage, Line 26		100.00	5,242
28.	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)	\$285,070		
29.	Interstate	93,703	32.87	1,723
30,	Intrastate	191,367	67.13	3,519

Duluth, South Shore & Atlantic Railway Company. Fiscal Year 1916.

No. 453-General Office Supplies and Expenses.

1.	System Total, per Annual Report		%	\$ 4.070
2.				4,070
3.				20
4.				23
	Michigan			0.004
ij.	221 11			3,934
0.	michigan (an Freight)			113
6.	Common Michigan and Outside Michigan, Line 4		100.00	3,934
7.	Divided relatively with the total of		100.00	0,304
	charges to Michigan and outside of			
	Michigan in General Accounts I. II.			
	III, IV and VI (see detail page fol-			
	lowing Account No. 451)	\$2,352,443		
8.	Outside Michigan	368,284	15.66	616
9.	Michigan	1,984,159		3,318
	2000 1	-,,	01.01	0,010
10.	Michigan Common, Line 9		100.00	3,318
	Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, III, IV and VI (see detail page fol-			0,010
	lowing Account No. 451)	\$1,984,159		
12.	Freight	1,437,118	72.43	0.400
13.	Passenger	547,041	27.57	2,403
	- 40000000	011,041	21.31	915

No. 453, General Office Supplies and Expenses-Continued.

			%	*
14.	Michigan Freight Recap.:			
15.	Exclusive, Line 5			113
16.	Common, Line 12			2,403
17.	Total Michigan Freight	*		2,516
18.	Michigan Passenger, Line 13		100.00	915
	Divided relatively with the total of charges to Michigan Passenger Ser- vices in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$ 547,041		14
20.	Sleepers and Diners	196,689	35.96	329
21.		65,282		109
22.	Passengers and Baggage	285,070	52.11	477
				100
23.	Michigan Passengers and Baggage, Line 22		100.00	477
24.	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)	\$ 285,070		
25.		93,703	32.87	15
26.		191,367	67.13	320

No. 454-Law Expenses.

	11+1		%	8
	System Total, per Annual Report		10	19,906
	Less cost of this Suit			9,676
3.	Balance			10,230
5.	System Total, other than cost of Suit, Li Assigned to States by Delf.	ne 3		10,230
6.				58
7.		dichigan		8,856
8.	Michigan			1,316
	Common Michigan and Outside Michigan	, Line 7	100.00	8,856
10.	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II,			
	III, IV and VI (see detail page following Account No. 451)	2,352,443		
11.	Outside Michigan	368,284	15.66	1 907
12.	Michigan	1,984,159	84.34	1,387 7,469
	· ·	2,002,200	01.01	1,200
	Exclusive Michigan, Line 8			1,316
14.	Allocated to Services by Delf.			
15.	Freight			210
16. 17.	Common Freight and Passenger			189
11.	Passenger	* *.		917
18.	Michigan Common Recap:			
19.	Common Michigan and Outside M	ichigan,		
00	Line 12			7,469
20.	Exclusive Michigan, Line 16			189
21.	Total Michigan Common			7,658
22.	Michigan Common, Line 21		100.00	7,658
23.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in General Accounts I, II, III, IV and VI (see detail page following	-	100.00	1,000
		1,984,159		
24.			70.40	
25.	Passenger	1,437,118 $547,041$	72.43 27.57	5,547
	8	041,041	21.51	2,111

			%	*
	Michigan Freight Recap:			210
27.	Exclusive, Line 15			5,547
28.	Common, Line 24			
29.	Total Michigan Freight			5,757
30.	Michigan Passenger Recap:			
31.	Exclusive, Line 17			917
32.	Common, Line 25			2,111
33.	Total Michigan Passenger			3,028
34.	Michigan Passenger, Line 33			3,028
	Allocated to Mail and Express, account of DSS&A proportion of Expenses of			
	Washington Law Firm (Note)			231
36.	Balance		100	2,797
27	Michigan Passenger, other than Ex-			
	penses of Washington Law Firm		100.00	2,797
38.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$ 547,041		
39.	Sleepers and Diners	196,689	35.96	1,006
40.		65,282	11.93	334
41.	Passengers and Baggage	285,070	52.11	1,457
42.	Michigan Mail and Express Recap:			
43.		m, Line 35	•	231
44.	Other, Line 40			334
45	Total Michigan Mail and Ex	press		565
46.	Michigan Passengers and Baggage, Line	11	100.00	1,457
	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol-	1		
	lowing Account No. 451)	\$285,070		
48.	lowing Account No. 451) Interstate	\$285,070 93,703	32.87	479

NOTE—This charge is the Michigan portion of a total \$280.00 incurred on account of Railway Mail Service.

No. 455-Insurance.

1.	System Total, per Annual Report		% 100.00	\$ 143
	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol-			
	lowing Account No. 451)	\$2,352,443		
3.	Outside Michigan	368,284	15.66	22
4.	Michigan	1,984,159	84.34	121
5.	Michigan Total, Line 4		100.00	121
6.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$1,984,159		
7.	Freight	1,437,118	72.43	8
8.	Passenger	547,041	27.57	38
9.	Michigan Passenger, Line 8		100.00	33
10.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$ 547,041	-	
11.	Sleepers and Diners	196,689	35.96	15
12.		65,282	11.93	
13.	Passengers and Baggage	285,070	52.11	1'
14. 15.	Michigan Passengers and Baggage, Line Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II,	13	100.00	1
	III, IV and VI (see detail page following Account No. 451)	\$ 285,070		
II	81.70 708,191		Intra	.7
9	78.28 807,86		Intern	.9

No. 457-Pensions.

	110. 401 1 010001			
1.	System Total, per Annual Report		% 100.00	\$ 4,020
	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II,		- 11/11	
	III, IV and VI (see detail page fol- lowing Account No. 451)	\$ 2,352,443		*
3.	Outside Michigan	368,284	15.66	630
4.	Michigan	1,984,159	84.34	3,390
5.	Michigan Total, Line 4		100.00	3,390
6.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$1,984,159		
7.	Freight	1,437,118	72.43	2,455
8.	Passenger	547,041	27.57	935
9.	Michigan Passenger, Line 8		100.00	935
10.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)			
11.	Sleepers and Diners	196,689	35.96	336
12.	Mail and Express	65,282	11.93	112
13.	Passengers and Baggage	285,070	52.11	487
14.	Michigan Passengers and Baggage, Line	13	100.00	487
15.	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)			
16.	Interstate	93,703	32.87	160
17.	Intrastate	191,367	67.13	327

No. 458-Stationery and Printing.

1.	System Total, per Annual Report		% 100.00	\$ 5,005
	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol-		100.00	
	lowing Account No. 451)	\$2,352,443		
3.	Outside Michigan	368,284	15.66	784
4.	Michigan	1,984,159	84.34	4,221
5.	Michigan Total, Line 4		100.00	4,221
6.	Divided relatively with Delf's allocated to System Services in this account	\$ 5,005		
7.	Freight	390	7.79	329
5.	Common Freight and Passenger	4,475	89.41	3,774
9.	Passenger	140	2.80	118
10.	Michigan Common, Line 8		100.00	3,774
11.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in General Accounts I, II, III, IV and VI (see detail page following			
	Account No. 451)	\$1,984,159		
12.	Freight	1,437,118	72.43	2,734
13.	Passenger	547,041	27.57	1,040
14.	Michigan Freight Recap.:			
15.	Exclusive, Line 7			329
16.	Common, Line 12			2,734
17.	Total Michigan Freight		11 11 1	3,063

No. 458, Stationery and Printing (Continued).

10	Mishigan Paggaran Basan		%	
19.	Michigan Passenger Recap.: Exclusive, Line 9			110
20.				118
21.				1,040
21.	rotar michigan rassenger			1,158
22.	Michigan Passenger, Line 21		100.00	1,158
	Divided relatively with the total of			
	charges to Michigan Passenger Services in General Accounts I, II, III,	r-		
	IV and VI (see detail page following			
	Account No. 451)	\$547,041		
24.	Sleepers and Diners	196,689	35.96	416
25.	Mail and Express	65,282		138
26.	Passengers and Baggage	285,070		604
27.	Michigan Passengers and Baggage, Line	26	100.00	604
	Divided relatively with the total of			
il	charges to Michigan Interstate and			
	Intrastate in General Accounts I, II,			
	III, IV and VI (see detail page fol-	7 1		
	lowing Account No. 451)	\$285,070		
29.	Interstate	93,703	32.87	199
30.	Intrastate	191,367	67.13	405

No. 459-Valuation Expenses.

			%	
	System Total, per Annual Report		100.00	12,034
2.	Divided relatively with the total mile-			
	age of all D.S.S.&A. Tracks in and			
	outside of Michigan	777.98	40.00	0.004
3.	Outside Michigan	130.87		2,024
2.	Michigan	647.11	83.18	10,010
5.	Michigan Total, Line 4		100.00	10,010
6.	Divided relatively with the total of			
	charges to Michigan Freight and Pas-			
	senger in General Accounts I, II, III,			
	IV and VI (see detail page following			
	Account No. 451)	\$ 1,984,159		
7.	Freight	1,437,118	72.43	7,250
8.	Passenger	547,041	27.57	2,760
9.	Michigan Passenger, Line 8		100.00	2,760
	Divided relatively with the total of			
	charges to Michigan Passenger Ser-			
	vices in General Accounts I, II, III,			
	IV and VI (see detail page following			
	Account No. 451)	\$ 547,041		
11.	Sleepers and Diners	196,689	35.96	993
12.	Mail and Express	65,282	11.93	329
13.	Passengers and Baggage	285,070	52.11	1,438
14.	Michigan Passengers and Baggage, Line	13	100.00	1,438
	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol-			
	lowing Account No. 451)	\$ 285,070		
16.	Interstate	93,703	32.87	473
17.	Intrastate	191,367	67.13	965

No. 460-Other Expenses.

1	System Total, per Annual Report		%	\$ 4.756
2.	Allocated to States by Delf.			
3.				17
4.		Mich.		3,462
5.	Michigan			1,277
6.	Common Michigan and Outside Michigan Line 4	n,	100.00	3,462
7.	Divided relatively with the total of charges to Michigan in General Ac- counts I, II, III, IV and VI (see detail page following Account No. 451			
8.	Outside Michigan	368,284	15.66	542
9.	Michigan	1,984,159		2,920
10. 11. 12. 13.	Michigan Total Recap: Exclusive, Line 5 Common, Line \$ Total Michigan			$1,277 \\ 2,920 \\ \hline 4,197$
14.	Michigan Total, Line 13		100.00	4.197
	Divided relatively with the total of charges to Michigan Freight and Pas- senger in General Accounts I, II, III, IV and VI (see detail page following			
		\$1,984,159		
16.	Freight	1,437,118		3,040
17.	Passenger	547,041	27.57	1,157

No. 460, Other Expenses (Continued).

18. Michigan Passenger, Line 17		% 100.00	\$ 1,157
19. Divided relatively with the total charges to Michigan Passenger Sevices in General Accounts I, II, II IV and VI (see detail page following Account No. 451)	er- I,		
20. Sleepers and Diners	196,689	35.96	416
21. Mail and Express	65,282		138
22. Passengers and Baggage	285,070		603
23. Michigan Passengers and Baggage, Lin	ne 22	100.00	603
24. Divided relatively with the total chares to Michigan Interstate an Intrastate in General Accounts I, I III, IV and VI (see detail page for	id I, ol-		
lowing Account No. 451)	\$ 285,070		
25. Interstate	93,703	32.87	198
26. Intrastate	191,367	67.13	405

No. 461-General Joint Facilities-Dr.

1	System Total non Annual Deposit #45%	%	*
J.	System Total, per Annual Report, \$455; allocated to Michigan by Delf		62
2.	Allocated to Services by Delf	-	
3.	Freight		45
4.	Passenger (all Passengers and Baggage)		17
5.	Michigan Passengers and Baggage, Line 4		17
	Allocated to Interstate, account of Soo Bridge	_	6
7.	Balance		11
8.	Michigan Passengers and Baggage other than Soo Bridge, Line 7	100.00	11
9.	Divided relatively with the total of charge to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see page following		
10.	Account No. 451) \$ 285,070 Interstate 93 703	00.00	
11.	30,100	32.87	4
41.	Intrastate 191,367	67.13	7
12.	Michigan Interstate Passengers and Baggage Recap	:	
13.	Soo Bridge, Line 6		6
14.	Other, Line 10	nd Baggag	4

NOTE—The Michigan Passenger portion of this charge is made up of the following:

 Soo Bridge
 \$ 5.80

 Soo Union Depot
 11.31

 Total
 \$17.11



Apportionments of Primary Expense Accounts.

Summary.

Summary of Apportionment of Primary Expense Accounts.

						-MICHIGAN	AN				
		System			Mineral		D. 8. 8	S. & A.		Passenger.	Jr.
	Account	Total.	Total.	Freight		Total.	Gloom	Medi	Passen	Passengers and Baggage	Jaggage.
	Scoons				ger.		ers &	& Ex-	Total	Inter- state	Intra- state
KAI	MAINTENANCE OF WAY AND STRUCTURES	TRES									
		**	**	**	**	**	80	**	**	49	
01	Superintendence	24,651	20,487	15,959		4,528	1,609	657	2,262	099	1.602
03	Roadway Maintenance	67,951	57,992	45,926		12,066	3,557	1,786	6,723	1,962	4,761
80	Bridges, Trestles and Culverts	60,062	45,887	34,927		10,960	3,231	1,622	6,107	1,783	4,324
12	Ties	70,021	56,379	43,252		13,127	5,175	1,898	6,054	1,767	4,287
14	Rails	5,433	4,661	3,576		1,085	428	167	200	146	354
16	Other Track Material	23,218	20,097	15,418		4,679	1,844	677	2,158	630	1,528
18	Ballast	3,035	2,976	283		693	273	100	320	.93	227
20	Track Laying and Surfacing	180,349	145,613	111,709		33,904	13,365	4,903	15,636	4,564	11,072
21	Right-of-Way Fences	6,928	6,081	4,816		1,265	373	187	202	206	499
53	Snow & Sand Fences & Snowsheds	432	196	156		40	12	9	69	9	16
22	Crossings and Signs	1,667	904	716		188	10	200	105	31	74
23	Station and Office Buildings	9,724	9,019	7,546		1,473		147	1,326	387	939
29	Roadway Buildings	2,571	2,515	1,929		586	231	200	270	79	191
31	Water Stations	8,284	6,999	4,894		2,105	848	308	951	278	673
23	Fuel Stations	2,436	2,058	1,439		619	249	90	280	64	198
35	Shops and Enginehouses	20,314	18,180	12,665		5,515	2,202	803	2,510	733	1.777
41	Wharves and Docks	1,316	1,316	1,185		131	43	17	71	21	20
43	Coal and Ore Wharves	12,812	12,812	12,812							
11	Coal and Ore Wharves-Depre'n	19,146	19,146	19,146							
47	Telegraph and Telephone Lines	3,487	2,973	2,328		645	190	96	359	105	254
48	Signals and Interlockers	279	178	169		6	60	~	10	1	*
99	Miscellaneous Structures	140	119	98		63	11	*	18	10	13
68	Roadway Machines	1,776	1,476	1,150		326	116	47	163	48	116

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Summary of Apportionment of Primary Expense Accounts (Continued).

					-MICHIGAIN	NIN				
	System			Mineral		D. S.	S. & A.		Passenger.	. in
	Total.	Total.	Freight	Range	lotal.	Class	Made	Развеп	Passengers and Baggage	laggage.
Account.				ger.		ers & Diners	& Ex-	Total	Inter- state	Intra- state
MAINTENANCE OF WAY AND STRUCTURES (Continued)	CTURES (Con	tinued).								
	••	**	60-	or-	80	00-	14	100	**	
Small Tools and Supplies	6.416	5,332	4,154		1,178	419	171	00 00 00	172	416
	42.980	38.075	31,047		7,028	2,072	1,040	3,916	1,143	2,773
Inducion to Persons	1.407	000	663		160	57	23	80	50	57
Insurance	4.299	3.789	3.116		673	239	86	336	86	00 00 00 03
Stationery and Printing	1.109	922	718		204	73	30	102	30	720
- 98	245	204	159		45	16	2	22	9	16
Tracks, Yards		8,402	7,537		865	214	90 90	563	350	213
Maintaining Jt. Tracks, Yards of Other Facilities—Cr.	*13,818	•13,818	*8,375		*5,443	*1,934	•790	•2,719	*194	*1,925
Total Maintenance of Way a	and 582,104	481,793	383,106		98,687	34,970	14,284	49,433	14,615	34,818
II. MAINTENANCE OF EQUIPMENT.										
Superintendence Shop Machinery Steam Locomotives—Repairs Steam Locomotives—Deprec'n Steam Locomotives—Retirements Freight Train Cars—Repairs Freight Train Cars—Repairs Freight Train Cars—Retirements	12,678 8,784 102,989 23,012 832 139,181 60,752 4,349	10,767 7,463 87,830 19,653 119,806 52,292 3,742	7,766 5,449 56,670 13,704 113,806 52,292 3,742	13.55	2,870 2,014 29,637 5,624 45	845 598 11,908 2,259 18	505 4,302 816 7	1,520 1,067 13,427 2,549 20	3,919 744 744 6	1,076 9,508 1,805 14

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Summary of Apportionment of Primary Expense Accounts (Continued).

					-MICHIGAN	AN		-		-
	System			Mineral		D. S.	S. & A.		Passenger.	er.
Account.	Total.	Total.	Freight	Range Passen-	Total.	Alaen		Passer	Passengers and Baggage	Baggage.
				ger.		ers &	& Ex.	Total	Inter- state	Intra- state
II. MAINTENANCE OF EQUIPMENT—(Co	ontinued).									
Dagonose Peals	**		65	**	**	••	•	**	•	
	19 267	87,489		1,522	35,967	7,323	7,281	21,363	6,236	15,127
Work Equipment	6.599	5,446	4 966	300	9,663	4,018	1,435	4,210	1,229	2,981
L	3,483	2,875	2,252		623	124	172	587	171	416
	00	2.	9.		6.6	-	10	010	30	022
Injuries to Person	4,325	3,718	3,588		130	4 00	60	49	0%	107
Stationers and E	2,417	2,075	1,581		484	145	87	262	76	186
	1,316	1,118	816		302	88	50	160	47	113
	792	15	00		7	69	1	•	-	00
Total Maintenance of Equipment	430,018	365,054	272,699	3.801	88.554	97 880	15 197	45 547	10 00	1000
III. TRAFFIC.						2000	10,10	10,01	10,634	32,203
	31,604 35,100 4,078	26,122 29,006 3.363	14,542		11,580			11,580	3,380	8,200
	\$78 •10	230	280		2000			9,820	200	1,027
356 Industrial and Immigration Bureaus	8,464	7,477	5,271		2,206			2,206	644	1,562
	9,385	7,759	4,621		3,138		4	3,138	916	2,222
Total Traffic	89,012	74,008	39,494		34,514		1	34,514	20.328	14.186
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DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY. Fiscal Year 1916.

Summary of Apportionment of Primary Expense Accounts (Continued).

	Gvetom			Mineral		D. S.	S. & A.		Passenger.	Br.
	Total.	Total.	Freight		lotal.	2	1	Passen	Passengers and Baggage	Baggage
Account,				Passen- ger.		ers & Diners	& Ex-	Total	Inter- state	Intra- state
IV. TRANSPORTATION—RAIL LINE.	**	**	•	**	*	**	**	•	•	•
371 Superintendence 372 Dispatching Trains 373 Station Employees	20,755 12,804 159,423	17,718 10,916 141,572	13,139 8,548 118,101	166	4,413 2,368 23,471	1,469	561 350 2,347	2,383 1,320 21,124	696 385 6,166	1,687 935 14,958
Weighing, Insp Bureaus		1,683	1,683	-						
Coal and Ore Why Station Supplies	25,323	9,751	7,512		2,239	8	e	2,239	654	1,585
377 Yardmasters and Yard Clerks	48,743	4,743	45,684		1,174	2000	63 6	526	154	60
Yard Switch and	4,209	4,198	4,066		132	75	es es	375	109	8 8
380 Yard Enginemen	29,504	28,040	27,572		717	360	200	320	88	183
Water for Yard	1,821	1,731	1,681		10	200	•	N 10		
387 Other Supplies for Yard Locomotives		426	419		7	+		60		,
Enginehouse E		15,489	15,157		332	174	14	18	ra Pa	102
389 Yard Supplies and Expenses 390 Op. Joint Yards and Terminals—Dr.		17,212	11,013		6,199	2,492	907	2,800	817	1,9
	an .	•18,477	*11,729	\$ 3,180	•1,748	*703 23,061	*256 8,393	*789 25,912	*230	*559 18,348
Fuel for Train Water for Train	301,342	251,254	164,708	4,548	81,998 3,905	32,963	11,996	1,764	10,812	1,3

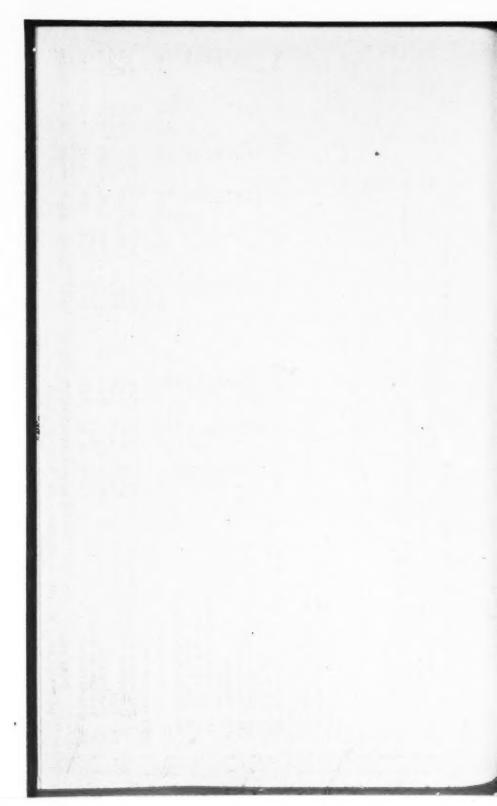
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Summary of Apportionment of Primary Expense Accounts (Continued).

System Account. Total. System Total.	Freight \$3,068	Mineral Range Passen- ger.	Total.	1.			Pore and Back	-
TRANSPORTATION—RAIL LINE—(Continued). Labricants for Train Locomotives 5,615 4,631 Other Supplies for Train Locomotives 2,667 2,222 Enginehouse Expenses—Train 45,259 38,329 Train Supplies and Expenses 34,399 28,620 Operating Sleeping Care 13,954 10,566 Signal and Interlocker Op. 1540 311	3,068	Passen- ger.		Gloon		Fassen	2018 mm	Passengers and Baggage.
TRANSPORTATION—RAIL LINE—(Continued). Lubricants for Train Locomotives 5,615 4,681 Other Supplies for Train Locomotives 2,667 2,222 Enginehouse Expenses—Train 201,769 167,499 1 Train Supplies and Expenses 34,399 28,630 Operating Sleeping Cars 15,660 Signal and Interlocker Op. 1,540	3,068			ers &	& Ex-	Total	Inter- state	Intra- state
Lubricants for Train Locomotives 5,615 4,681 Other Supplies for Train Locomotives 2,667 2,222 Enginehouse Expenses—Train 46,259 38,339 Train Supplies and Expenses 34,399 167,499 Operating Sleeping Cars 13,954 10,566 Signal and Interlocker Op. 1,540 311	3,068	**		**	**		*	*
Enginehouse Expenses—Train 46,259 39,322 Trainmen Train Supplies and Expenses 34,399 16,499 10,566 Operating Sleeping Cars 13,954 10,566 Signal and Interlocker Op. 1540	1.400	1000	1,528	614	224	069	201	489
Trainmen Train Supplies and Expenses 34,399 28,620 Operating Sleeping Cars 13,954 10,566 Signal and Interlocker Op. 1,540 311	22,930	100	16 299	237	108	333	97	236
Train Supplies and Expenses 34,399 28,620 Operating Sleeping Cars 13,954 10,566 Signal and Interlocker Op. 1,540 311	14,921	2.847	49.731	3000	4.210	87.168	10.845	96 308
Signal and Interlocker Op. 1,540	6,457	1,200	20,963	6,333	3,186	11,444	8,341	8,103
Coop of the Part o	288		10,000	10,066	•	d		
2000	7.781		428	196	9 00	980	300	160
Telegraph and Telephone Oprs. 174	105		400	15	3 40	2000	2	16
Stationery and Printing 12,105	7,049		3,275	1,409	904	1.760	614	1.246
1,214	976		11	24	0	90	11	25
Facilities-Dr. 4,502	988		96	7	69	86	79	7
rks. and Facilities-Cr4,928	•2,541		*937	*317	*116	*204	*147	*357
Insurance 1,827	1,223		220	75	64	118	34	84
Clearing Wrecks	795		270	91	34	146	-53	103
Damage to Property	534		09	20	00	63	o	200
	77		2000	109	9	174	21	123
Loss and Damage—Fielgat	0,110		199			190	40	90
10,618	5,078		1,838	622	20 20 20 20	888	888	700
Total Transportation-Rail Line 1,223,397 1,043,477	41,819	12,271	289,387	97,940	35,871	155,576	45,466	110,110

Summary of Apportionment of Primary Expense Accounts (Continued).

						-MICHIGAN	AN		1		
							D. S.	S. & A.		Passenger	F.
	Account.	System Total.	Total.	Freight	Mineral Range Passen- ger.	Total.	Sleep- ers & Diners	& Ex-	Total	Inter- state	Intra- state
VI. N	VI. MISCELLANEOUS OPERATIONS. 441. Dining and Buffet Service	43,984	35,899	**	*	35,899	35,899	**	**	*	
VII. G	VII. GENERAL. 451 Salaries and Exp. of Gen. Officers	25,342	21,373	15,480		5,893	2,119	703	3,071	1,009	2,062
463	tendants Gen. Office Supplies and Expenses	4,070	31,963	21,904		10,059	3,617	1,200	5,242	1,723	3,519
454	Law Expenses Insurance	(a)10,230 143	8,785	5,757		3,028 338	1,006	565	1,457	479	978
457	-	4,020	3,390	2,455		935	336	112	487	160	327
459	Valuation Expen	12,034	10,010	7,250		2,760	993	636	1,438	473	396
461	Ceneral Jt. Facilities-Dr.	45.55	62	45		17	914	100	17	10	2
	Total General	103,953	87,553	61,598		25,955	9,244	3,298	13,413	4,414	8,999
RECL	RECAPITULATION: I Maintenance of Way and Structure II Maintenance of Equipment	582,104 430,018	481,793 365,054	383,106 272,699	3,801	98,637 88,554	34,970	14,284	49,433	14,615	32,253
125	Transportation Miscellaneous Expenses	1,223,3971	35,899	741,819	12,271	289,387 35,899	97,940	35,871	155,576	45,466	110,110
VIII	General Expenses	103,953	87,553	61,598		25,955	9,244	3,298	13,413	4,414	8,999
	Grand Total	2,472,468 2,087,784 1,498,716	1,087,784	1,498,716	16,073	572,996	205,933	68,580	298,483	98,117	200,366
	(a)-This amount excludes, on account of cost of this suit, \$9,676	of cost of t	his suit,	\$9,676.							



Apportionments of Revenues.

Details and Summary.

Accounts.
Revenue
Operating
mmary of Railway
to
Summary

-MICHIGAN

							-		1		
		System	Total	Projekt	Mineral	Podel	Gleen			Passengers and Baggas	Baggage
	Account.			1000		1	ors & Diners	& Ex-	F. Total	Inter-	Intra- state
TAILW	RAILWAY OPERATING REVENUES:	************		-	••	**	•	**	**	*	•
102	Passenger	890,511	770,755	699',90'		770,755			770,755	226,574	544,181
103	Excess Baggage	8,192	7,482			7,482			7,482	2,861	4,621
106	Sieeping Cars Parlor and Chair Cars	39,450	4,489			30,390	4.489				
106		72,758	58,203			58,203	2016	58,203			
107	Express	30,578	27,818			27,818		27,818			
108	Other Passenger Train	1,131	906			906			906	300	909
100	Milk	512	101	0 0		101			101		101
110		21,870	12,235	12,000					4	1	-
113	Other Freight Train	5,263	2,202	2,55		1,612			1,612	200	1,679
131	Dining and Buffet Service	35.241	27.939			27.939	27.939				
133	Station, Train and Boat Privileges	009	495			495			495	146	349
134		523	523			523			523	164	369
135	Storage—Freight	981	936	936							
136	Storage—Baggage	63	60			69			62 8	24	58
137		6,317	5,920	5,920							
138		613	619	2000		181			181	200	128
142	Rents of Bldgs, and Other Property	6,661	6.573	6,042		531			531	156	375
143	Miscellaneous	56,334	56,148	55,471		677			677	199	478
151	Joint Facilities-Dr.	7,652	2,645	1,413		1,232			1.232	517	715
152	Joint Facilities-Cr.	*397	•397	*277		*120			*120	•32	• 82
	Total Operating Revenue	3 505 873 3 085 412 2 152 116	085.412.2	152.116		983 296	69.818	86 091	784 457	220 982	553 475
	On the contract of the contrac	01000000	a serionni	04404040		0000000	070'00	40000	1011101	10000000	0000

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NOTE-Account No. 142 excludes #922 received from non-operated property, which is not inventoried. (See Deif. Exhibits.)

Duluth, South Shore & Atlantic Railway Company. Fiscal Year 1916.

Income Account.

The presentation of the following computations of income is not intended to waive the claim that the passenger earnings of the Mackinaw Transportation Company are to be added to the net corporate income of the passenger business, particularly if sleeping car and dining car operations are to be included.

Duluth South Shore & Atlantic Railway Company. Fiscal Year 1916.

\$5,497.20 \$1,042.42 4,792.68 47.21 406.56 15.25 10,867.20 2,202.32 884.17 244.46 11,751.37 2,770.31 17,902.90 4.65 2,844.83 576.15 1,113.45 1,113.45 1,113.45 1,113.45 1,113.45		System	Michigan	Michigan	Michigan Passenger	Pass-ngers	Sleepers & Diners
tching account (a) \$7.710.00 \$6.539.62 \$5.497.20 \$1.042.42	RENT RECEIVED FOR HIRE AND EQUIPMENT.						
286.29 217.97 170.76 47.21 452.43 421.81 406.56 15.25 15,515.28 13,069.52 10,867.20 2,202.32 394.38 323.53 884.17 244.46 17,285.84 14,522.46 11,751.37 2,770.31 2 21,824.62 17,902.90 17,902.90 3,445 37,37.0 2,849.48 2,844.83 5,611.5 1,357.42 1,113.45 1,113.45 27,360.56 22,443.87 20,749.21 1,694.66	Locomotives leased to Soo Bridge Switching account (a Locomotives leased to others, Passenger (c) Freight		\$6,539.62 1,097.44 4,792.68	\$5,497.20	\$1,042.42		
15,515.28 13,069.52 10,867.20 2,202.32 394.38 1,376.18 1,128.63 884.17 244.46 17,285.84 14,522.46 11,751.37 2,770.31 2 21,824.63 17,902.90 17,902.90 3,473.70 2,849.48 2,844.83 6,761.15 1,357.42 1,113.45 1,133.45 1,113.4	Work (b) Various	286.29	217.97	170.76	47.21		
1,376.18 1,128.63 884.17 244.46 17,285.84 14,522.46 11,751.37 2,770.31 2 11,285.84 14,522.46 11,751.37 2,770.31 2 21,824.62 17,902.90 17,902.90 3,448.3 3,473.70 2,844.83 2,844.83 576.15 1,357.42 1,113.45 1,113.45 2,31 1,694.66 22,443.87 20,749.21 1,694.66		15,515.28	13,069,52	10,867.20	2,202,32		
Interstate 29.40% Intrastate 70.60% Intrastate 70.60% 21.824.62 17.902.90 17.902.90 3.473.70 2.849.48 2.844.83 4.65 702.31 1.357.42 1.113.45 2.31 1.89 1.48 1.113.45 27.360.56 22.443.87 20.749.21 1.694.66	Passenger Cars Work Equipment	394.38	323.53	884.17	323.53		
21,824.62 17,902.90 17,902.90 4.65 3.473.70 2.849.48 2.844.83 4.65 7.615 1,357.42 1,113.45 1.89 1.48 1,113.45 27,360.56 22,443.87 20,749.21 1,694.66		17,285.84	14,522.46	11,751.37	2,770.31	2,770.31	
21,824.62 17,902.90 17,902.90 4.65 3,473.70 2,849.48 2,844.83 4.65 702.31 576.15 576.15 1,357.42 1,113.45 1,113.45 2.31 1.89 1.48 .41 27,360.56 22,443.87 20,749.21 1,694.66	RENT PAID FOR HIRE OF EQUIPMENT.	Inter	tate 29.40% tate 70.60%			814.47	
1,357.42 1,113.45 1,113.45 1,113.45 1,113.45 1,113.45 1,113.45 1,113.45 2,13.60.56 22,443.87 20,749.21 1,694.66	For Freight Train Cars (Balance) Locomotives Passenger Train Cars	21,824.62	17,902.90 2,849.48 576.15	17,902.90	4.65	4.65	
22,443.87 20,749.21 1,694.66	Sleepers Work Equipment	1,357.42	1,113.45	1.48	1,113.45		1,113.45
		27,360.56	22,443.87	20,749.21	1,694.66	1	1,113.45
On same basis as Delf., except as follows: Intrastate 70.60% 410.33	On same basis as Delf., except as follows:	Intera	tate 29.40% tate 70.60%			170.88	

Joint Facilities—Income Cr. Michigan.

	Michigan Total		Michigan Passenger	Common
Main Line, Michigamme to Beaufort,	2,150,98			2,150.98
C. & N. W. Frts.	2,150.98			2,100.00
Main Line, Ishpeming to Marquette, C. & N. W. Passenger	1,050.02		1,050.02	
Main Line, Negaunee to Calumet,	1,000.00		2,000.02	
C. & N. W. Passenger	6,546,82		6,546,82	
Main Line, Champion to Calumet,	0,00000			
C., M. & St. P. Passenger	4,117.50		4,117.50	
Main Line, Houghton to Pilgrim, M. R. Frts.	3,457.77			3,457.77
Mine Yard—Ishpeming—L. S. & I. Switch Engis	ne 1,208.88	1,208.83		
Land-Negaunee Union Depot	150.00		150.00	
Union Depot Tracks-C. & N. W. Passenger	57.00			57.00
Enginehouse, Houghton, M. R. Engines	212.00	212.00		
Yard Tracks, Marquette, M. M. S. E.	220.00	220.00		
	19,170.97	1,640.88	11,864.34	5,665.78
Common to Freight 69.69%, Pass. 30.31%		3,948.46	1,717.29	
	19,170.97	5,589.34	13,531,63	
	19,170.97	0,087.84	18,531.08	
28/191 of C. & N. W. to Mineral Range 14/78 of C., M. & St. P. to Mineral Range	994.02 739.04		994.02 739.04	
-	1,733.06		1,733.06	
	17,437.91	5,589.34	11,848.57	
Passenger to Intra 70.60% Inter 29.40%			8,365.09 3,483.48	

Taxes.

1.	System Total, per Annual Report Specific Taxes on Sleeping Car Tickets	\$ 251,780 309	Per Cent	*
		\$251,471		
3.	Michigan Total, per Annual Report Specific Tax on Sleeping Car Tickets, Etc.			223,308 259
5.	Michigan Taxes assigned to Services relativith the allocation and assignment of the o	ively		233,049
	ting expensess	2,087,784	100.00	233,049
6.	Freight	1,498,716	71.79	167,306
7.	Mineral Range Passenger.	16,072	.77	1,794
8.	D. S. S. & A. Passenger	572,996	27.44	63,949
9.	D. S. S. & A. Passenger	572,996	100.00	63,949
10.	Sleepers and Diners	205,933	35.94	22,983
11.	Mail and Express	68,580	11,97	7,655
12.	Passengers and Baggage.	298,483	52.09	33,311
13.	Sleeper and Diner Recap:			
14.	Amount from Line 4			259
15.	Amount from Line 10			22,983
				23,242
16.	Passengers and Baggage	298,483	100.00	33,311
17.	Interstate	98.117	32.87	10.949
18.	Intrastate	200,366	67.13	22,362

The above assignment of taxes is for temporary use.

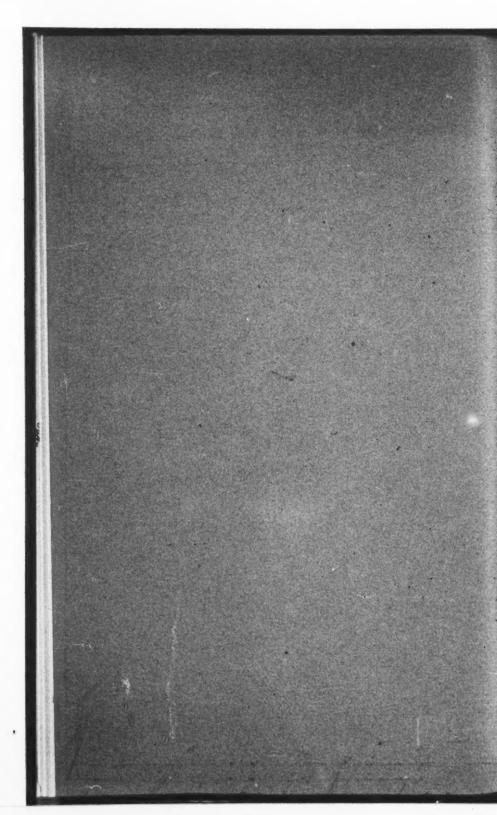
Income Account.

				1		-MICHIGAN	GAN		1		
							D. 8.		P	er	
		Omotomo			Minorol		Sleepers	Mail &	Passer	Passengers and Baggage	Saggage
		Total	Total	Freight	Range	Total	ers ers	press	Total	state	state
Railway Operating Revenues Railway Operating Expenses	જું જ	\$3,505,873 2,472,468	\$3,085,412 2,087,784	\$2,152,116 1,498,716	\$ 16,072	\$933,296 572,996	\$ 62,818 205,933	\$86,021 68,580	\$784,457 298,483	\$230,982 98,117	\$553,475 200,366
	1,	1,033,405	997,628	653,400	*16,072	360,300	*143,115	17,441	485,974	132,865	353,109
Additions: Rents Received for Hire of Equipment (a) Joint Facilities—Dr. Interest—Cr.	E .	17,286 19,421 16,081	14,522 19,171 13,194	11,752 5,589 9,195	1,733	2,770 11,849 3,999			2,770 11,849 3,999	8,865 2,883	1,956 3,484 1,176
	1,	1,086,193	1,044,515	679,936	*14,339	378,918	*143,115	17,441	504,592	144,867	359,725
Deductions: Rents Paid for Hire of Equipment Joint Facilities—Dr. Miscellaneous Interest—Dr.	(B)	27,361 38,482 8	22,444 10,610	20,749 8,644 5		1,695	1,114		581 1,966	1,148	410 818 1
Miscellaneous Rents Taxes	(0)	251,780	233,308	37 167,306	1,794	64,208	23,243	7,655	33,311	10,949	22,362
		317,675	266,406	196,741	1,794	67,871	24,356	7,655	35,860	12,269	23,591
Net Corporate Income	1	788,518	778,109	483,195	*16,133	311,047	*167,471	9,786	468,732	132,598	336,134

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(a) Details on third preceding page.
(b) Details on second preceding page.
(c) Details on first preceding page.

DULUTH SOUTH SHORE & ATLANTIC RATE CASE

Cost of Passenger Service, Fiscal Year 1917.



RATIOS And Other Data



Ratio No. 1, Michigan Gross Ton Miles on Common Tracks.

	Total	Freight	Passenger
Freight:			
Freight Train Cars	287,426,296	287,426,296	
Train Load		291,582,826	
Locomotives	106,395,549	106,395,549	
Yard Switching on Common Track	s 34,475,755	34,475,755	
Train Switching on Com. Tracks	15,772,124	15,772,124	
Passenger:			
Passenger Train Cars	166,318,659		166,318,659
Train Load	7,833,700		7,833,700
Locomotives	83,237,457		83,237,457
Yard Switching on Common Trac	ks 486,939		486,939
Train Switching on Common Trac			350,358
Totals	993,879,663	735,652,550	258,227,113
Per Cent	100.00	74.02	25.98

Ratio No. 1 a, Michigan Passenger Gross Ton Miles on Common Tracks.

	Total	Sleepers & Diners	Mail & Express	Passengers & Baggage
Passenger Train Cars	166,318,659	66,222,213	21,702,266	78,394,180
Train Load	7,833,700		2,818,249	5,015,451
Locomotives (a)	83,237,457	31,655,205	11,719,834	39,862,418
Yard Switching	486,939	308,817	19,477	158,645
Train Switching	350,358	,	58,393	291,965
Totals Per Cent	258,227,113 100.00	98,186,235 38.02	36,318,219 14.07	123,722,659 47.91

(a) Apportioned relatively with the ton miles of Passenger Train Cars and loads as follows:

	Car Ton Miles	Load Ton Miles	Total Ton Miles	Per Cent	Loco- motive Ton Miles
Sleepers and Diners			66,222,213	38.03	31,655,205
Mail and Express	21,702,266		24,520,515		11,719,834
Pass. and Baggage	78,394,180	5,015,451	83,409,631		39,862,418
	166,318,659	7,833,700	174,152,359	$\overline{100.00}$	83,237,457

Ratio No. 1 b, Michigan Gross Ton Miles of Passenger Trains Operated on the D., S. S. & A. by the D., S. S. & A.

	Total	Sleepers & Diners	Mail & Express	Passengers & Baggage
Passenger Train Cars	162,897,160	65,902,473	21,678,710	75,315,977
Train Load	7,516,660		2,501,609	
Locomotives (a)	80,701,137	31,207,130	11,451,491	38,042,516
Totals	251,114,957	97,109,603	35,631,810	118,373,544
Per Cent	100.00	38.67	14.19	47.14

(a) Apportioned relatively with the ton miles of Passenger Train-Cars and Loads as follows:

Service	Car Ton Miles	Load Ton Miles	Total Ton Miles	Per Cent	Loco- motive Ton Miles
Sleepers and Diners	65,902,473		65,902,473	38.67	31,207,130
Mail and Express	21,678,710	2,501,609	24,180,319		11,451,491
Pass. and Baggage	75,315,977	5,015,051	80,331,028		38,042,516
	162,897,160	7,516,660	170,413,820	$\overline{100.00}$	80,701,137

Ratio No. 2, Michigan Equated Track Miles of Track Maintained by the D., S. S. & A.

	Act	ual Mil	eage		Equa	ted Mi	leage	
	Total	Fr't	Com- mon	Pas- senger	Total	Fr't	Com- mon	Pas- sen- ger
Main Line	420.92	12.07	408.85		420.92	12.07	408.85	
Second Tracks	6.55		6.55		6.55		6.55	
Spurs, Industrial	20.76	20.76			10.38	10.38		
Spurs, Mines	20.87	20.87			10.43	10.43		
Sidings	159.61	116.71	40.80	2.10	79.81	58.36	20.40	1.05
Totals	628.71	170.41	456.20	2.10	$5\overline{28.09}$	91.24	435.80	1.05
Per Cent					100.00		82.52	0.20

NOTE:—The above equation on the following basis:

Main and Second Tracks

Spurs and Sidings

1.00

50

Ratio No. 3, Michigan Passenger Train Car Miles Including C., M. & St. P. and C. & N. W. Into Marquette.

	Tot	al Car M	iles—Mic	chigan.
	Total	Sleepers & Diners	Mail & Ex- press	Pas- sengers & Baggage
Passenger Cars	1,776,983		21,600	1,755,383
Passenger Cars, Special	4,111		,	4,111
Other Passenger Train Cars	859,653		536,640	
Other Passenger Train Cars, Speci	302		,	302
Sleepers, Par. and Obser., For'n	206,860	206,860		
Sleepers, Par. and Obser., Special	2,474	2,474		
Diners, Foreign	48,982	48,982		
Sleepers, D., S. S. & A.	516,110	516,110		
Diners, D., S. S. & A.	115,361	115,361		-
Observation-Diners, D., S. S. & A	. 177,602	177,602		
Passenger Cars, C., M. & St. P.				
and C. & N. W.	67,459			67,459
Other Passenger Train Cars, C., M.				,
& St P. and C. & N. W.	30,056		1,179	28,877
Sleepers, C., M. & St. P. and C. &			-,	,
N. W.	4,380	4,380		
Totals	3,810,333	1,071,769	559.419	2,179,145
Per Cent	100.00	28.13	14.68	57.19

Ratio No. 3 a, Michigan Passenger Train Car Miles Excluding the C., M. & St. P. and the C. & N. W. Into Marquette.

	C	ar Miles-	-Michiga	an.
De'ct C., M. & St. P. and C. & N. W.	101,895	Sleepers & Diners 1,071,769 4,380 1,067,389 28.78	Ex- press 559,419 1,179	Passengers & Baggage 2,179,145 96,336 2,082,809 56.17

Ratio No. 3 b, Michigan Passenger Train Car Miles, D. S. S. & A. Trains on D., S. S. & A. Tracks, Exclusive of Sleepers and Diners.

	Total	Passengers & Baggage	Mail & Express
Passenger Cars	1,776,983	1,755,383	21,600
Passenger Cars, Special	4,111	4,111	
Other Passenger Train Cars	859,653	323,013	536,640
Other Passenger Train Cars, Special	302	302	
Totals	2,641,049	2,082,809	558,240
Per Cent	100.00	78.86	21.14

Ratio No. 3 c, System Passenger Train Car Miles (other than Sleepers and Diners) on the D. S. S. & A. and Mineral Range.

	Car Miles	Per Cent
Michigan D. S. S. & A. Cars on D. S. S. & A.	2,280,010	79.71
Michigan D. S. S. & A. Cars on Mineral Range	109,648	3.84
Outside Michigan D. S. S. & A. Cars on D. S. S. & A.	470,612	16.45
Totals	2,860,270	100.00

Ratio No. 3 d, Michigan Passenger Train Car Miles (D. S. S. & A.)
Divided to Mail and Express and Passengers and Baggage.

	Car Miles	Per Cent
Mich. Passenger Train Cars, Passengers and Baggage	1,721,770	75.52
Mich. Passenger Train Cars, Mail and Express	558,240	24.48
Totals	2,280,010	100.00

Ratio No. 4, Time of Trains and Switching on Common Tracks in Michigan.

Passangar Thair-	Mileage	Minutes per Mile	Time in Minutes	Passenger Time	Freight Time
Passenger Trains Freight Trains	780,428		1,940,300	1,940,300	
Mixed Trains	820,729 17,010		4,970,253		4,970,253
Special Passenger	200		49,715 497	6,955	42,760
Special Mixed	1,333	6.0559	8,073	497 2,196	5,877
Deduct for train left			6,968,838	1,949,948	5,018,890
on exclusive tracks		10.	51,360		51,360
Add Yard Switching on common tracks:	1,614,564		6,917,478	1,949,948	4,967,530
Passenger Freight	3,618 161,092	10. 10.	36,180 1,610,920	36,180	1 610 000
Totals Per Cent	1,779,274		8,564,578 100.00	$\overline{\substack{1,986,128\\23.19}}$	$\frac{1,610,920}{6,578,450}$ 76.81

Ratio No. 4 a, System, Time of Use of Tracks, Passenger and Freight Trains and Yard Switching.

	System Miles	Minutes per Mile	Total Time in Minutes	Passenger Time	Freight Time
Passenger Trains	938,412	2.4862	2,316,189	2,316,189	
	1,001,497	6.0559	6,064,966		6,064,966
Mixed Trains	17,010	2.9227	49,715	6,955	42,760
Special Passenger	376	2.4862	928	928	A SOLDING
Special Mixed	1,397	6.0559	8,460	2,297	6,163
Pass. Yard Switching	7,665	10.	76,650	76,650	
Freight Yd. Switching	319,399	10.	3,193,990		3,193,990
Totals Per Cent	2,285,756		$1\overline{1,710,898} \\ 100.00$	2,403,019 20.52	9,307,879 79.48

Ratio No. 10, Michigan Passenger Miles.

Intrastate Passengers, one mile Interstate Passengers, one mile	Miles 23,630,061 9,806,277	% 70.67 29.33
TOTAL	33,436,338	100.00

Ratio No. 11 a, System Revenue Freight Train Miles.

Michigan Freight Train Miles Outside Michigan Freight Train Miles	Miles 836,330 180,814	% 82.22 17.78
TOTAL	1,017,144	100.00

Ratio No. 11 b, System Revenue Passenger Train Miles.

Michigan Passenger Train Miles Outside Michigan Passenger Train Miles	Miles 751,666 158,178	% 82.61 17.39
TOTAL	909,844	100.00

Ratio No. 17, Allocated Station Pay Roll-Michigan.

Mark the second	Amount	%
Allocated Passenger Employees	11,412.79	12.58
Allocated Freight Employees	79,330.95	87.42
TOTAL	90,743.74	100.00

Ratio No. 17 a, Passenger Trainmen's Pay Roll.

	Amount \$	%
Conductors, January and May	5,769.45	53.53
Brakemen, January and May	3,074.85	28.53
Baggagemen, January and May	1,932.80	17.94
TOTAL	10,777.10	100.00

Passenger and Freight Switching in Various Michigan Yards and Ratios No. 13, No. 13 a, No. 13 b and No. 13 c.

	Swit	ching M	iles			ubdivisio Passeng	
	Total	Freight	Passen-	Passen- ger %	Mail & Ex- press	Sleep- 1 ers & Diners	Passen- gers & Ba'ge
Marquette	155,334	149,859	5,475	3.52	1.92	57.37	40.71
St. Ignace	57,816			3.79	12.94	33.09	53.97
Houghton	41,220		,				
Ishpeming-Neg'nee	55,456						
TOTALS	309,826	302,161	7,665	2.47	5.06	50.44	44.50
Train Switching		145,490			16.67		83.33
Total all Switching				2.16	7.66	39.14	53.20
TOTAL TOTAL						%	
Ratio No. 13	3, Total	Switchi	ng:			0.40	31 10
		Passer				2.16	
		Freigh	t			97.84	
D-42- Vo 1	o Va	. J. Clauster	himm.			1 1011	
Ratio No. 13	3 a, 1a	Passer				2.47	
		Freigh				97.53	
	0 1 37						
Ratio No. 13	o, rai				to servi	5.06	
			nd Ex	Diners		50.44	
				ad Bag	ra ra	44.50	
,		1 desci	igers ar	nu Dag	gage	11.00	141
Ratio No. 1	3 c, All	Switchi	ng Assi	igned to	Service	es:	TE
		Mail a	ind Ex	press		7.66	
		Sleepe	rs and	Diners		39.14	
		Passer	igers a	nd Bag	gage	53.20	

Locomotive Mileage.

		SYSTEM	1	MI	MICHIGAN			
	Total	Passen- ger	Freight	Total	Passen- ger	Freight		
Passenger	941,753			780,592		- 6		
Freight	1,115,897		1,115,897	927,702	,	927,702		
Mixed	17,072		, ,	17,072	2,388			
Special Passenger		610	-,	425	425			
Special Mixed	1,507	417	1,090	1,443	392	1,051		
	2,076,839	945,168	1,131,671	1,727,234	783,797	943,437		
Switching:								
Train Passenger	2,214	2,214		2,214	2,214			
Train Freight	167,044		167,044	145,490		145,490		
Yard Passenger	7,665	7,665		7,665	7,665			
Yard Freight	319,399	y	319,399	302,161		302,161		
	496,322	9,879	486,443	457,530	9,879	447,651		
M. R. Passenger	43,410	43,410		43,410	43,410			
C.&N.W. Passenge	r 10,980	10,980		10,980	10,980			
C.M.&St.P. Pass.	20,724	20,724		20,724	20,724			
	31,704	31,704		31,704	31,704			

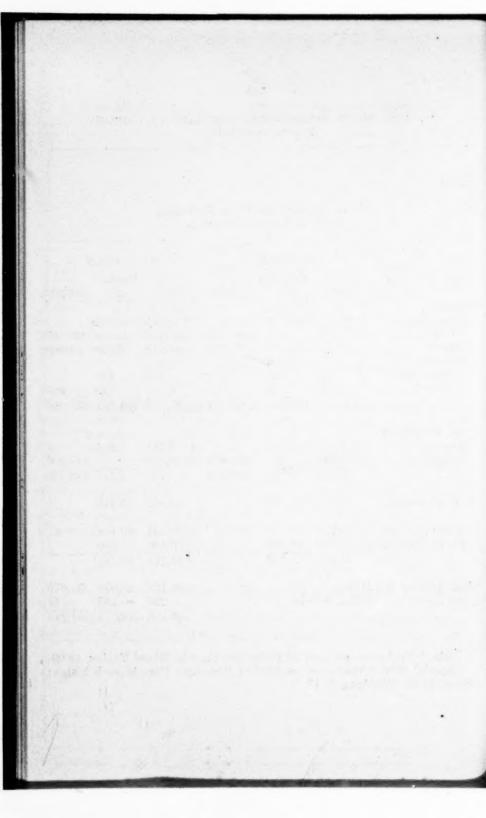
Mixed Locomotive Miles on per cent of Passenger Cars in Mixed Trains, 13.99.

Special Mixed Locomotive Miles on per cent of Passenger Cars in Special Mixed Trains: System 27.67, Michigan 27.15.

Train Mileage and Train Switching.
Used in Various Accounts.

		SYSTEM	1	MI	MICHIGAN		
	Total	Passen- ger	Freight	Total	Passen- ger	Freight	
Trains:	-	-			-	-	
Passenger	906,708	906,708		748,724	748,724		
Freight	1,001,497		1,001,497	820,729		820,729	
Mixed	17,010	2,380	14,630	17,010	2,380		
Special:	,	,	,	,	,	,	
Passenger	474	474	-	298	298		
Mixed	1,299	359	940	1,235	335	900	
	1,926,988	909,921	1,017,067	1,587,996	751,737	836,259	
Train Switching:							
Passenger	2,214	2,214		2,214	2,214		
Freight	167,044	-,	167,044	145,490	-,	145,490	
	169,258	2,214	167,044	147,704	2,214	145,490	
M. R. Passenger	43,410	43,410		43,410	43,410		
C.M.&St.P. Pass.	20,724	20,724		20,724	20,724		
C.&N.W. Passenge		10,980		10,980	10,980		
	31,704	31,704		31,704	31,704		
Light Locomotive	Miles			69,129	18,059	51,070	
Light Locomotive		ecial		296	155	141	
	,P			69,425	18,214	51,211	

Mixed Trains on per cent of Passenger Cars in Mixed Trains, 13.99. Special Mixed Trains on per cent of Passenger Cars in such trains: System 27.67, Michigan 27.15.



Apportionments of Primary Expense Accounts DETAILS

The basic figures, as used in the following computations and divisions of expenses, are used as taken from the books and records of the company, without adjustment for the purpose of reducing them to those necessary for a normal year of operation, and are subject to adjustments to be made to eliminate expenditures to make good deferred maintenance, and those for additions and betterments, etc.

It is the claim of defendants that the expenses in the Maintenance of Way group of this year were excessive in at least the amount of \$90,000.

Accounts against which there were no charges for the year.

I. Maintenance of Way and Structures.

Nos. Roadway-Depreciation. 203 Underground Power Tubes. 204 Underground Power Tubes-Depreciation. 205 Tunnels and Subways. 206 Tunnels and Subways-Depreciation. 207 Bridges, Trestles and Culverts-Depreciation. 209 Elevated Structures. 210 Elevated Structures-Depreciation. 211 213 Ties-Depreciation. Rails-Depreciation. 215 Other Track Material-Depreciation. 217 219 Ballast-Depreciation. 999 Right-of-Way Fences-Depreciation. Snow and Sand Fences and Snowsheds-Depreciation. 224 Crossings and Signs-Depreciation. 226 Station and Office Buildings-Depreciation. 228 230 Roadway Buildings-Depreciation. Water Stations-Depreciation. 232 Fuel Stations-Depreciation. 234 Shops and Enginehouses-Depreciation. 236 Grain Elevators. 237 Grain Elevators-Depreciation. 238 239 Storage Warehouses. Storage Warehouses-Depreciation. 240 Wharves and Docks-Depreciation. 242 Gas Producing Plants. 245 Gas Producing Plants-Depreciation. 246 Telegraph and Telephone Lines-Depreciation. 248 Signals and Interlockers-Depreciation. 250 Power Plant Dams, Canals and Pipe Lines. 251 Power Plant Dams, Canals and Pipe Lines-Depreciation. 252 Power Plant Buildings. 253 Power Plant Buildings-Depreciation. 254 Power Sub-station Buildings. 255 Power Sub-station Buildings-Depreciation. 256 Power Transmission Systems. 257

Power Transmission Systems-Depreciation.

258

Accounts against which there were no charges for the year.

1. Maintenance of Way and Structures. - (Continued.)

7.1	-	-
Ŋ	U	в.
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- 259 Power Distribution Systems.
- 260 Power Distribution Systems—Depreciation.
- 261 Power Line Poles and Fixtures.
- 262 Power Line Poles and Fixtures-Depreciation.
- 263 Underground Conduits.
- 264 Underground Conduits-Depreciation.
- 266 Miscellaneous Structures—Depreciation.
- 267 Paving.
- 268 Paving-Depreciation.
- 270 Roadway Machines-Depreciation.
- 273 Assessments for Public Improvements.

II. Maintenance of Equipment.

- 303 Shop Machinery-Depreciation.
- 304 Power Plant Machinery.
- 305 Power Plant Machinery-Depreciation.
- 306 Power Sub-station Apparatus.
- 307 Power Sub-statior Apparatus-Depreciation.
- 311 Other Locomotives—Repairs.
- 312 Other Locomotives-Depreciation.
- 313 Other Locomotives—Retirements.
- 319 Passenger Train Cars—Retirements.
- 320 Motor Equipment of Cars—Repairs.
- 321 Motor Equipment of Cars—Depreciation.
- 322 Motor Equipment of Cars—Retirements.
- 323 Floating Equipment—Repairs.
- 324 Floating Equipment-Depreciation.
- 325 Floating Equipment—Retirements.
- 329 Miscellaneous Equipment—Repairs.
- 330 Miscellaneous Equipment—Depreciation.
- 331 Miscellaneous Equipment—Retirements.
- 335 Other Expenses.

Accounts against which there were no charges for the year.

III. Traffic Expenses.

Nos.

359 Other Expenses.

IV. Transportation-Rail Line.

381 Yard Motormen.

383 Yard Switching Power Produced.

384 Yard Switching Power Purchased.

393 Train Motormen.

395 Train Power Produced.

396 Train Power Purchased.

406 Drawbridge Operation.

408 Operating Floating Equipment.

409 Express Service.

V. Transportation-Water Line.

431 Operation of Vessels.

432 Operation of Terminals.

433 Incidental.

VI. Miscellaneous Operations.

442 Hotels and Restaurants.

443 Grain Elevators.

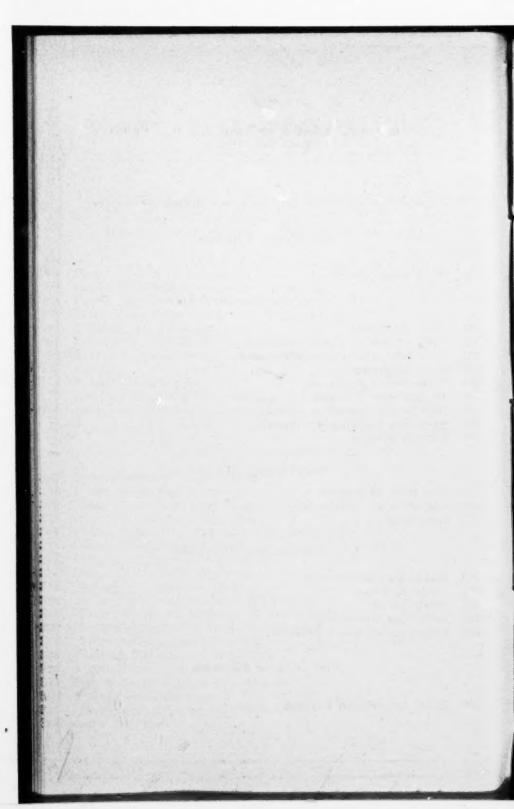
444 Stock Yards.

445 Producing Power Sold.

446 Other Miscellaneous Operations.

VII. General Expenses.

456 Relief Department Expenses.



I. MAINTENANCE OF WAY AND STRUCTURES.

I. MAINTENANCE OF WAY AND STRUCTURES.

No. 201, Superintendence.

1.	System Total, per Annual Report		% 100.00	\$ 27,129
	Divided relatively with the total of che to Michigan and outside of Michigan Accts. 202 to 243 inclusive, 247, 249	an in		
	272 (see detail page following)	\$ 685,906		
3.	Outside Michigan	139,911	20.40	5,534
4.	Michigan	545,995	79.60	21,595
5.	Michigan Total, Line 4		100.00	21,595
G.	Divided relatively with the total of charto Michigan Freight and Passenge Accts. 202 to 243 inclusive, 247, 249 272 (see detail page following)	r on		
7.	Freight	433,485	79.39	17,144
8.	Passenger	112,510	20.61	4,451
9.	Michigan Passenger, Line 8		100.00	4,451
	Divided relatively with the total of che to Michigan Passenger Services in A 202 to 243 inclusive, 247, 249 and (see detail page following)	cets.		
11.	Sleepers and Diners	39,417	35,03	1,559
12.	Mail and Express	15,881	14.12	629
13.	Passengers and Baggage	57,212	50.85	2,263
14.	Michigan Passengers and Baggage, Liv	ie 13	100.00	2,263
	Divided on Michigan Passenger Miles,		-	
16.			29.33	664
17.	Intrastate		70.67	1,599

Details for Dividing Accounts Nos. 201, 269, 271, 274, 275, 276, 277, 278 and 279.

					місн	I G A N- Passenge	er	-
Acct. No.	System Total	Outside Michi- gan	Total	Freight	Total	Sleep- ers & Diners	Mail & Ex- press	Passen- gers & Bag'ge
			\$	*	\$	\$	8	*
202	67,154	15,652	51,502	41,543	9,959	2,801	1,462	5,696
208	56,221	38,600	17,621	13,727	3,894	1,095	572	2,227
212	78,794	18,460	60,334	47,278	13,056	4,964	1,837	6,255
214	35,448	1,373	34,075	26,702	7,373	2,803	1,037	3,533
216	36,880	6,264	30,616	23,991	6,625	2,519	932	3,174
218	15,694	856	14,838	11,627	3,211	1,221	452	1,538
220	264,791	45,938	218,853	171,496	47,357	18,005	6,663	22,689
221	7,515	1,716	5,799	4,677	1,122	316	165	641
223	796	39	757	611	146	41	21	84
225	. 2,911	328	2,583	2,084	499	140	73	286
227	12,750	845	11,905	9,554	2,351		235	2,116
229	6,363	166	6,197	4,856	1,341	510	189	642
231	6,834	1,065	5,769	4,121	1,648	639	233	776
233	8,542	1,331	7,211	5,152	2,059	798	291	970
235	7,620	920	6,700	4,813	1,887	702	274	911
241	2,878		2,878	1,765	1,113	368	144	601
243	17,285		17,285	17,285				
247	6,053	910	5,143	4,108	1,035	291	152	592
249	1,382	695	687	651	36	10	3	21
265	88	6	52	41	11	. 4	1	6
272	49,937	4.753	45,184	37,397	7.787	2,190	1,143	4,454
Total	685,906	-	345,989	433,479	112,510	39,417	15.881	57,212

	No. 202, Roadway Maintenance.		
10000		%	\$
1,	System Total, per Annual Report, \$67,154; allocated		F1 F00
-	to Michigan by Delf		51,502
43	Subdivided into sub-primary accounts:		0.700
3	Care of Roadbed		3,762
4.	General Cleaning		14,490
27	Watching Roadway		31,165
6.	Track Changes		166
7.	Train Service		1,717
8	Bank Protection		202
9.	Michigan Total, Line 1	100.00	51,502
10.	Divided on Mich. Equated Track Miles, Ratio No. 2:		
11.	Freight	17.28	8,900
12.	Common Freight and Passenger	82.52	42,499
13.	Passenger	.20	103
14.	Michigan Common, Line 12	100.00	42,499
15.	Divided on Michigan Time, Ratio No. 4:		
16.	Freight	76,81	32,643
17.	Passenger	23.19	9,856
18.	Michigan Freight Recap.:		
19.	Exclusive, Line 11		8,900
20,	Common, Line 16		32,643
21.	Total Michigan Freight		41,543
99.	Michigan Passenger Recap.:		
22.	Exclusive, Line 13		103
24.	Common, Line 17		9,856
25	Total Michigan Passenger		9,959
	Michigan Passenger, Line 25	100.00	9,959
30	Divided on Michigan Total Passenger Train Car Miles		
CO. 8 .	Ratio No. 3:	,	
112		28.13	2,801
299		14.68	1,462
300		57.19	5,696
	Michigan Passengers and Baggage, Line 30	100.00	5,696
SE.	Divided Michigan Passenger Miles, Ratio No. 10:		
	Introde on Michigan Passenger Miles, Matto No. 10:	29.33	1,671
33	Interstate	70.67	4,025
34.	Intrastate	10.01	4,020

NOTE: The account corresponds with Group B, of Accounts, No. 6 under the old classification.

No. 208, Bridges, Trestles and Culverts.

		%	8
1.	System Total, per Annual Report, \$56,221; allocated		
	to Michigan by Delf		17,621
2.	Allocated to Services (see following page):		
3.			828
4.	Common Freight and Passenger		16,793
5.	Michigan Common, Line 4	100.00	16,793
6.	Divided on Michigan Time, Ratio No. 4:		
7.	Freight	76.81	12,899
8.		23.19	3,894
9.	Michigan Freight Recap.:		
10.			828
11.			12,899
12.	Total Michigan Freight		13,727
13.	Michigan Passenger, Line 8	100.00	3,894
	Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3:		
15.	Sleepers and Diners	28.13	1,095
16.		14.68	572
17.		57.19	2,227
18.	Michigan Passengers and Baggage, Line 17	100.00	2,227
	Divided on Michigan Passenger Miles, Ratio No. 10:		
20.	Interstate	29.33	653
21.	Intrastate	70.67	1,574
14	ALL VANIS CONTROL OF THE PARTY		-,012

No. 208, Bridges on Exclusive Freight Track.

MICHIGAN.

	Our Distribution	D.S.S.&A Distribution	
	\$	\$	
Dollarville Branch	240.67	240.67	
Walsh Siding	117.99		
School House Track (Marquette)	6.70	6.70	*
Gaines (Marquette)	95.46	95.46	
Lake Street Branch	2.25	2.25	
Quarry Branch	11.30		
Dead River Branch	12.30		
Negaunee-Palmer Branch	5.78	5.78	
Ohio Mine Branch	3.27	3.27	
Beaufort Branch	23.09	23.09	
Keeler Siding	2.92		
Holt Branch	8.75	8.75	
Exclusive Freight Track	530.48	385.97	
Add on account of structures under Comm	on and		
Freight for Freight proportions	297.25		
TOTAL	827.73	385.97	

No. 212, Ties.

		%	\$
1.	System Total, per Annual Report, \$78,794; allocated to Michigan by Delf	100.00	60,334
2.	Divided on Mich. Equated Track Miles, Ratio No. 2:		
3.		17.28	10,426
4.		82.52	49,787
5.	Passenger	.20	121
6.	Michigan Common, Line 4	100.00	49,787
7.	Divided on Mich. Total Gross Ton Miles, Ratio No. 1:		
8.	Freight	74.02	36,852
9.	Passenger	25.98	12,935
10.	Michigan Freight Recap.:		
11.	Exclusive, Line 3		10,426
12.	Common, Line 8		36,852
13.	Total Michigan Freight		47,278
14.	Michigan Passenger Recap.:		
15.	Exclusive, Line 5		121
16.	Common, Line 9		12,935
17.	Total Michigan Passenger		13,056
18.	Michigan Passenger, Line 17	100.00	13,056
19.	Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1 a:		
20.	Sleepers and Diners	38.02	4,964
21.		14.07	1,837
22.	Passengers and Baggage	47.91	6,255
23.	Michigan Passengers and Baggage, Line 22	100.00	6,255
24.	Divided on Michigan Passenger Miles, Ratio No. 10:		
25.	Interstate	29.33	1,835
26.	Intrastate	70.67	4,420

No. 214, Rails.

		%	*
1.	System Total, per Annual Report, \$35,448; allocated to Michigan by Delf.	100.00	34,075
2.	Divided on Michigan Equated Track Miles, Ratio No. 2		
3.	Freight	17.28	5,888
4.	Common Freight and Passenger	82.52	28,119
5.	Passenger	.20	68
6.	Michigan Common, Line 4	\$100.00	28,119
7.	Divided on Michigan Total Gross Ton Miles, Ratio No. 1		
8.	Freight	74.02	20,814
9.	Passenger	25.98	7,305
	Michigan Freight Recap:		
11.			5,888
12.			20,814
13.	Total Michigan Freight		26,702
14.	Michigan Passenger Recap:		
15.	Exclusive, Line 5		68
16.	Common, Line 9		7,305
17.	Total Michigan Passenger		7,373
18.	Michigan Passenger, Line 17	100.00	7,373
19.	Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1 a		
20.	The Part will be a second	38.02	2,803
21.	and make	14.07	1,037
22.	Passengers and Baggage	47.91	3,533
23.	Michigan Passengers and Baggage, Line 22	100.00	3,533
24.	Divided on Michigan Passenger Miles, Ratio No. 10		
25.	Interstate	29.33	1,036
26.	Intrastate	70.67	2,497

No. 216, Other Track Material.

	%	\$
 System Total, per Annual Report, \$36,880; allocated to Michigan by Delf. 	100.00	30,616
2. Divided on Michigan Equated Track Miles, Ratio No. 2		
3. Freight	17.28	5,291
4. Common Freight and Passenger	82.52	25,264
5. Passenger	.20	61
6. Michigan Common, Line 4	100.00	25,264
7. Divided on Michigan Total Gross Ton Miles, Ratio No. 1		
8. Freight	74.02	18,700
9. Passenger	25.98	6,564
10. Michigan Freight Recap:		
11. Exclusive, Line 3		5,291
12. Common, Line 8		18,700
13. Total Michigan Freight		23,991
14. Michigan Passenger Recap:		
25. Exclusive, Line 5		61
16. Common, Line 9		6,564
17. Total Michigan Passenger		6,625
18. Michigan Passenger, Line 17	100.00	6,625
19. Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1 a	,	
20. Sleepers and Diners	38.02	2,519
21. Mail and Express	14.07	932
22. Passengers and Baggage	47.91	3,174
23. Michigan Passengers and Baggage, Line 22	100.00	0.454
	100.00	3,174
24. Divided on Michigan Passenger Miles, Ratio No. 10		
25. Interstate	29.33	931
26. Intrastate	70.67	2,243

No. 218. Ballast.

		%	
1.	System Total, per Annual Report,		
	\$15,694; allocated to Michigan by Delf.	100.00	14,838
2.	Divided on Michigan Equated Track Miles, Ratio No. 2		
3.	Freight	17.28	2,564
4.	Common Freight and Passenger	82.52	12,244
5.	Passenger	.20	30
6.	Michigan Common, Line 4	100.00	12,244
7.	Divided on Michigan Total Gross Ton Miles, Ratio No. 1		
8.	Freight	74.02	9,063
9.	Passenger	25.98	3,181
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		2,564
12.	Common, Line 8		9,063
13.	Total Michigan Freight		11,627
14.	Michigan Passenger Recay:		
15.			30
16.			3,181
17.	Total Michigan Passenger		3,211
18.	Michigan Passenger, Line 17	100.00	3,211
19.	Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1 a		
20.	Sleepers and Diners	38.02	1,221
21.		14.07	452
22.	Passengers and Baggage	47.91	1,538
23.	Michigan Passengers and Baggage, Line 22	100.00	1,538
24.	Divided on Michigan Passenger Miles, Ratio No. 10.		
25.	Interstate	29.33	451
26.	Intrastate	70.67	1,087

No. 220, Track Laying and Surfacing.

4	Stratem Matal to I D	%	
	System Total, per Annual Report, \$264,791;		
	allocated to Michigan by Delf.		218,853
2.	primiting,		
3.	PP V and Amilian		19,876
4.			40,224
5.			19,839
6.			3,218
7.			128,324
8.			769
9.	Train Service		6,603
10.	Michigan Total, Line 1	100.00	218,853
11.	Divided on Michigan Equated Track Miles, Ratio No. 2.		210,000
12.	Freight	17.28	37,818
13.	Common Freight and Passenger	82.52	180,597
14.	Passenger	.20	438
15.	Michigan Common, Line 13	100.00	180,597
	Divided on Michigan Total Gross Ton miles, Ratio No. 1	200.00	100,001
17.	Freight	74.02	133,678
18.	Passenger	25.98	46,919
19.	Michigan Freight Recap:		,
20.	Exclusive, Line 12		07.010
21.	Common, Line 17		37,818
22.			133,678
	Total Michigan Freight		171,496

No. 220, Track Laying and Surfacing (Continued).

		- %	
23.	Michigan Passenger Recap:	11.25	
24.	Exclusive, Line 14		438
25.	Common, Line 18		46,919
26.	Total Michigan Passenger		47,357
27.	Michigan Passenger, Line 26	100.00	47,357
28.	Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1 a.		
29.	Sleepers and Diners	38.02	18,005
30.		14.07	6,663
31.	Passengers and Baggage	47.91	22,689
32.	Michigan Passengers and Baggage, Line 31	100.00	22,689
33.	Divided on Michigan Passenger Miles, Ratio No. 10.		
34.	Interstate	29.33	6,655
35.	Intrastate	70.67	16,034

NOTE.—This account corresponds with Group A of Account No. 6 under the old classification.

No. 221, Right-of-Way Fences.

1. System Total, per Annual Report, \$7,515;	%	
allocated to Michigan by Delf.	100.00	5,799
2. Divided on Michigan Equated Track Miles, Ratio No. 2		
3. Freight	17.28	1,002
4. Common Freight and Passenger 5 Passenger	82.52	4,785
5 Passenger	.20	12
6. Michigan Common, Line 4	100.00	4,785
7. Divided on Michigan Time, Ratio No. 4		2,100
8. Freight	76.81	3,675
9. Passenger	23.19	1,110
10 10 11	-0.20	4,410
10. Michigan Freight Recap: 11. Exclusive Line 2		
asacidetre, Little 0		1,002
and a second	7	3,675
13. Total Michigan Freight		4,677
14. Michigan Passenger Recap:		
15. Exclusive, Line 5		12
16. Common, Line 9		1,110
17. Total Michigan Passenger		1,122
18. Michigan Passenger, Line 17	100.00	1,122
19. Divided on Michigan Total Passenger		1,1,22
Train Cars Miles, Ratio No. 3.		
20. Sleepers and Diners	28.13	316
21 Mail and Express 22. Passengers and Bagggage	14.68	165
22. Passengers and Baggage	57.19	641
23. Michigan Passengers and Baggage, Line 22	100.00	
24. Divided on Michian Passenger Miles,	100.00	641
Ratio No. 10.		
25. Interstate	29.33	100
26. Intrastate	70.67	188 453
	10.01	403

No. 223, Snow and Sand Fences and Snowsheds.

		%	
-	a	70	•
	System Total, per Annual Report, \$796; allocated to Michigan by Delf.	100.00	757
2.	Divided on Michigan Equated Track Miles, Ratio No. 2.		
3.	Freight	17.28	131
4.	Common Freight and Passenger	82.52	625
5.	Passenger	.20	1
6.	Michigan Common, Line 4	100.00	625
	Divided on Michigan Time, Ratio No. 4		
8	Freight	76.81	480
9.	Passenger	23.19	145
			1
10.	Michigan Freight Recap:		
11.	Exclusive, Line 3		131
12.	Common, Line 8		480
13.	Total Michigan Freight		611
14.	Michigan Passenger Recap:		4
15.	Exclusive, Line 5		1
16.	Common, Line 9		145
17.	Total Michigan Passenger		146
18.	Michigan Passenger, Line 17	100.00	146
19.	Divided on Michigan Total Passenger Train Car Miles, Ratio No. 3.		
20.	Sleepers and Diners	28.13	41
21.	Mail and Express	14.68	21
22.	Passengers and Baggage	57.19	84
23.	Michigan Passengers and Baggage, Line 22	100.00	84
24.	Divided on Michigan Passenger Miles,		
25.		29.33	25
26.	Intrastate	70.67	59

	No. 225, Crossings and Sign	e.	
1. 8v	stem Total, per Annual Report, \$2.911;	%	*
1	illocated to Michigan by Delf.	100.00	2,583
2. Div	rided on Michigan Equated Track Miles, Ratio No. 2.	100.00	2,000
3.	Freight	17.28	447
4.	Common Freight and Passenger	82.52	2,131
5.	Passenger	.20	5
6. Mic	higan Common, Line 4	100.00	0 101
7. Div	ided on Michigan Time, Ratio No. 4	100.00	2,131
8.	Freight	70.01	* ***
9.	Passenger	76.81 23.19	1,637
		23.19	494
10. Mic	higan Freight Recap:		
11.	Exclusive, Line 3		443
12.	Common, Line 8		447
13.	Total Michigan Freight		1,637
	and managem excellent		2,084
14. Mic	higan Passenger Recap:		
13.	Exchaire, Line 5		
16.	Common, Line 9		5
311			494
	Total Michigan Passenger		430
18. Mid	higan Passenger, Line 17	200.00	100
19. Divi	ided on Michigan Total Passenger	100.00	499
T	rain Cars Miles, Ratio No. 3.		
20.	Sleepers and Diners	45.44	
21.	Mail and Express	28.13	140
22.	Passengers and Baggage	14.68	73
	amengers and Daggage	57.19	286
23. Micl	nigan Passengers and Baggage, Line 22	100.00	202
24. Divi	ded on Michigan Passenger Miles,		286
25.	Interstate	00.00	
26.	Intrastate	29.33	84
		70.67	202

NOTE:—Of the Michigan portion of this charge, Delf allocated directly to Freight \$872.74.

No. 227-Station and Office Buildings.

1.	System Total, per Annual Report		%	12,750
	Allocated to Stations and General Office	S.		
3.				12,571
4.	General Offices (Common Freight Passenger)	t and		179
5.	System Stations, Line 3, \$12,571; allocated to Michigan			11,754
6.	Allocated to Services.			
7.	Track Scales (All Freight)			3,841
8	Other Freight		,	1,787
9.	Common Freight and Passenger			4,362
10.				1,764
11.	Michigan Common Stations, Line 9		100.00	4,362
	Divided on Station Payroll, Ratio No. 17.			-
13.			87.42	3,813
14.			12.58	549
13.	System Common General Offices, Line 4		190.00	179
	Divided relatively with the total of charges to Michigan (excluding Min- eral Range) and outside of Michigan in General Account No. IV, "Trans-	\$1,550,595		
17		245,902	15.86	28
18.		1,304,693		151
-	agreen Gun	ajouajou	Cara	
19.	Michigan Common General Offices, Line	18	100.00	151
20.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in General Account No. IV, "Transportation"	\$ 1,304,693		
21.		972,485	74.54	113
22.		332,208	25.46	38
		,		

No. 227-Station and Office Buildings (Continued).

	W.L. B.LL.B		%	
23.	and a second .			
24.	armen center, mile			3,841
25.	and the second s			1,787
26.				3,813
27.	and the second s			113
28.	Total Michigan Freight			9,554
29.	Michigan Passenger Recap:			
30.	Exclusive, Line 10			1,764
31.				549
32	Common General Office, Line 22			38
22				2,351
34.	Michigan Passenger, Line 33		190.00	2.371
25.	Divided relatively with the charges to Michigan Pussenger Services in Ac-	F21,989	40000	4,000
36.	Mail and Express	2,199	20.00	200
W.	Passengers and Baggage		-	2385
	a meridica and salkfulle	19,790	90.00	2,116
38.	Michigan Passengers and Baggage, Line 37		100.00	2.116
39.	Divided on Michigan Passenger, Miles, Ratio No. 10.			
40.	Interstate		29.33	621
41.	Intrastate		70.67	
			10.01	1,495

No. 229-Roadway Buildings.

		%	
1.	System Total, per Annual Report, \$6,363;	100.00	0 107
	allocated to Michigan by Delf	100.00	6,197
2.	Divided on Michigan Equated Track, Miles, Ratio No. 2.		
3.	Freight	17.28	1,071
4.	Common Freight and Passenger	82.52	5,114
5.	Passenger	.20	12
6.	Michigan Common, Line 4	100.00	5,114
7.	Divided on Michigan Total Gross Ton Miles, Ratio No. 1.		
8	Freight	74.02	3,785
9	Passenger	25.98	1,329
10.	Michigan Freight Recap:		
M.	Exclusive, Line 3		1,071
12	Common, Line 8		3,785
13	Total Michigan Freight		4,856
14	Michigan Passenger Recap:		
13.			12
16.			1,329
17.	Total Michigan Passenger		1,341
18	Michigan Passenger, Line 17	100.00	1,341
	Divided on Michigan Passenger Gross Ton Miles, Ratio No 1a.		-10
20.		38.02	510
21.		14.07	.189
22	Pasengers and Baggage	47.91	642
23.	Michigan Passengers and Bagage, Line 22	100.00	642
	Divided on Michigan Passenger Miles, Ratio No. 10.		
25.	Interstate	29.33	188
26.		70.67	454

No. 231—Water Stations. No. 233—Fuel Stations.

				No.231	No 999
			%		110.200
1.	System Total, per Annual Report		100.00	6,834	8,542
	Divided relatively with the total charges to Michigan and outside Michigan in Accounts 382 and 39	of	100.00	0,002	0,042
3.		75.503	15.58	1,065	1,331
4.		409,210	84.42	5,769	
300		400,210	04.44	0,100	7,211
5.	Michigan Total, Line 4		100.00	5,769	7,211
6.	Divided relatively with the total charges to Michigan Freight a	nd		0,100	1,211
	Passenger in Accounts 382 and 39	4 \$402,922			
7.		287,856	71.44	4,121	5,152
8.	. Passenger	115,066	28.56	1,648	2,059
9.	Michigan Passenger, Line 8		100.00	1.648	2,059
10.	Divided relatively with the total charges to Michigan Passenger Se vices in Accounts 382 and 394	of er- \$115,066	7,147		2,000
11.		44,607	38.77	000	=00
12.	Mail and Express	16,236	14.11	639 233	798
13.	Passengers and Baggage	54,223	47.12	776	291 970
50	B	04,220	41.12	110	910
14.	Michigan Passengers and Baggage,	Line 13	100.00	776	970
15.	Divided on Michigan Passenger Mi Ratio No. 10.	les,			
16.	Interstate		29.33	228	285
17.	Intrastate	114 1 1 16	70.67	548	685
4			-	010	000

No. 235-Shops and Enginehouses.

1.	System Total, per Annual Report			7,620
2.	Allocated to Shops and Enginehou	1868.		
3.				1,330
4.	Enginehouses, Superior an		\$ 172	
5.	Republic		3	11-
6.	Soo		548	
7.	Soo Junctio	n	298	
8.	St. Ignace	Control of the	237	
9.	Marquette	William House Long St	1,108	
10.	South Ishpe	eming	185	
11.	Michigamm	e	2,620	
12.	L'Anse		31	
13.	Houghton		245	
14.	Thomaston		843	1-16
15.	Total Engir	nehouses		6,290
16.	System Total Shops, Line 3	Luciosi Zutt	% 100.00	1,330
	Divided relatively with the the charges to Michigan and out Michigan in Accounts 308, 314, 326 (see detail page following).	tside of 317 and		
10	No. 301)		12.01	000
18. 19.	Outside Michigan	55,028	15.61	208
19.	Michigan	297,544	84.39	1,122
20.	Michigan Total Shops, Line 19		100.00	1,122
21.	Divided relatively with the t charges to Michigan Freight a senger in Accounts 308, 314, 317 (see detail page following Acco 301)	and 326		
22.	Freight	212,532	72.33	812
444				

No. 235-Shops and Enginehouses (Continued)

24. Michigan Passenger, Line 23	76	\$
25. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see	100.00	310
detail page following Account No. 301) \$ 81,303		
20,142	28.46	- 88
10,000	17.04	53
- managers and Dagonge 11,000	54.50	169
29. System Total Enginehouses, Line 15	100.00	6,290
30. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 388 and 400 \$ 74,743 31. Outside Michigan 8,460 32. Michigan 66,283	11.32 88.68	712 5,578
33. Michigan Total Enginehouses, Line 32	100.00	5,578
34. Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 388 and 400 \$ 66,283 47,543 35. Freight 47,543 18,740	71.73 28.27	4,001 1,577
37. Michigan Passenger Enginehouses, Line 36	100.00	1,577
38. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 388 and 400 \$ 18,740	100100	1,011
39. Sleepers and Diners 7,299	38.95	614
40. Mail and Express 2.622	13.99	221
41. Passengers and Baggage 8,819	47.06	742
42. Michigan Freight Recap:		
43 Shops, Line 22		010
44. Enginehouses, Line 35		812
45. Total Michigan Freight		4,001
Total Michigan Preight		4,813

No. 235-Shops and Enginehouses (Continued).

	%	
46. Michigan Passenger Recap:		
47. Shops, Line 23		310
48. Enginehouses, Line 36		1,577
49. Total Michigan Passenger		1,887
50. Michigan Sleepers and Diners Recap:		
51. Shops, Line 26		88
52. Enginehouses, Line 39		614
53. Total Michigan Sleepers and Dine	rs	702
54. Michigan Mail and Express Recap:		
55. Shops, Line 27		53
56. Enginehouses, Line 40		221
57. Total Michigan Mail and Express		274
58. Michigan Passengers and Baggage Recap:		
59. Shops, Line 28		169
60. Enginehouses, Line 41		742
61. Total Michigan Passengers and Ba	ggage	911
62. Michigan Passengers and Baggage, Line 61	100.00	911
63. Divided on Michigan Passenger Miles, Ratio No	. 10.	
64. Interstate	29.33	267
65. Intrastate	70.67	644

-			-
1.	System Total, per Annual Report, \$2,878; allo-	%	\$
	cated to Michigan by Delf		2,878
2.	The state of Local by Dell.		
3.	St. Ignace Mdse. Dock (all Freight)		638
4.	St. Ignace Slip Dock		1,415
5.	St. Ignace Foot Bridge (all Passenger)		825
6.	St. Ignace Slip Dock, Line 4	100.00	1,415
7.	Divided on basis arrived at by Delf. (a)		-1,210
8.	Freight	79.63	1,127
9.	Passenger	20.37	288
10.	Michigan Freight Recap.:		
11.	St. Ignace Mdse. Dock, Line 3		000
12.			638
13.	Barre and a seen, mile o		1,127
11			1,765
15.	Michigan Passenger Recap.:		
16.	- Shace I oot Diluge, Dille o		825
17.	gamee on p Dock, Dille 9		288
11.	Total Michigan Passenger		1,113
18.	Michigan Passenger, Line 17	100.00	1,113
19.	Divided on basis of Passenger Cars over St. Ignace Slip Dock.	200.00	1,110
20.	Sleepers and Diners	33.09	368
21.	Mail and Express	12.94	144
22 .	Passengers and Baggage	53.97	601
23.	Michigan Passengers and Baggage, Line 22	100.00	601

(a)	Cars Over Slip Dock			
	Class	Total	Equated	Percent
	Freight Passenger	$57,761 \\ 7,388 \times 2$	57,761 14,776	79.63 20.37
	1	65,149	72,537	100.00

24. Divided on Michigan Passenger Miles, Ratio No. 10.

Interstate

Intrastate

25.

26.

29.33

70.67

176

425

No. 243-Coal and Ore Wharves.

 System Total, per Annual Report, \$17,285; allocated to Michigan by Delf.

17,285

All Freight.

No. 244-Coal and Ore Wharves-Depreciation.

 System Total, per Annual Report, \$19,146; allocated to Michigan by Delf.

19,146

All Freight.

No. 247-Telegraph and Telephone Lines.

			%	\$
	System Total, per Annual Report		100.00	6,053
	Divided on System Time, Ratio No. 4a.		50.40	4.044
3.	Freight		79.48	4,811
4.	Passenger		20.52	1,242
5.	System Freight, Line 3		100.00	4,811
6.	Divided relatively with the total Mileage of Freight Trains (including proportion of Mixed and Special) plus Train and Yard Switching in and outside of Michigan	\$ 1,503,587		
7.	Outside Michigan	219,606	14.61	703
8.	Michigan	1,283,981	85.39	4,108
9	System Passenger, Line 4		100.00	1,242
	Divided relatively with the Total Mileage of Passenger Trains (including C. & N. W. and C. M. & St. P. operations into Marquette and proportion of Mixed and Special) plus Train and Yard Switching in and outside of Michigan	\$951,427		
11.	Outside Michigan	158,178	16.63	207
12,	Michigan	793,249	83.37	1,035
13.	Michigan Passenger, Line 12	1 -	100.00	1,035
14.	Divided on Michigan Total Passenger Train Car miles, Ratio No. 3.			
15.	Sleepers and Diners		28.13	291
16.	Mail and Express		14.68	152
17.	Passengers and Baggage		57.19	592
	Michigan Passengers and Baggage, Line	e 17	100.00	592
19.	Divided on Michigan Passenger miles, Ratio No. 10.			
20.	Interstate		29.33	174
21.	Intrastate		70.67	418

No. 249-Signals and Interlockers.

		%	- 8
1.	System Total, per Annual Report, \$1,382;		
	allocated to Michigan by Delf.	100.00	687
2.	Divided on same Basis as Account No. 404.		
3.	Freight	94.76	651
4.	Passenger	5.24	36
5.	Michigan Passenger, Line 4	100.00	36
	Divided on Michigan Passenger train Car Miles,		
	Ratio No. 3.		
7.	Sleepers and Diners	28.13	10
7. 8.	Mail and Express	14.68	. 5
9.	Passengers and Baggage	57.19	21
10.	Michigan Passengers and Baggage, Line 9	100.00	21
11.	Divided on Michigan Passenger Miles, Ratio No. 10.		
12.	Interstate	29.33	6
13.	Intrastate	70.67	15

No. 265-Miscellaneous Structures.

			-	
1	System Total per Appual Deport		%	\$
2.	System Total, per Annual Report Allocated to States.			58
3.				
	Michigan (Stationery Build-			
	ing, etc., Marquette)			40
4.	Burn a co-Burn			7
5.	Good or a comment of a company of the contract			
	Passenger			11
6,	Common Michigan and Outside Michi-			
_	gan, Line 3	your sole	100.00	40
7.	Divided relatively with the total of			
	charges to Michigan (excluding Min- eral Range) and Outside of Michigan			
	in General Account No. IV, "Trans-			
	portation"	\$1,550,595		
8.	Outside Michigan	245,902	15.86	6
9.	Michigan (Common Freight and			
	Passenger)	1,304,693	84.14	34
10.	Burn a summer a said as a second			
	ger Recap.:			
11. 12.	Direct Michigan, Line 5			11
13.	Common Michigan, Line 9			34
10.	Total Michigan Common Freight and Passenger			45
	Michigan Common, Line 13		100.00	45
15.	Divided relatively with the total of			
	charges to Michigan Freight and Passenger in General Account No. IV,			
	"Transportation"	\$1,304,693		
16.	Freight	972,485	74.54	34
17.	Passenger	332,208	25.46	11
18.	Michigan Freight Recap.:		20120	**
19.	Exclusive, Line 4			7
20.	Common, Line 16			84
21.	Total Michigan Freight			41
				**

No. 265-Miscellaneous Structures. (Continued)

			%	
22.	Michigan Passenger, Line 17		100.00	11
23.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in General Account to No. IV "Transportation"	\$ 332,208		
24.	Sleepers and Diners	111,252	33.49	4
25.	Mail and Express	40,984	12.34	6
26.	Passengers and Baggage	179,972	54.17	6
27.	Michigan Passengers and Baggage,			
	Line 26		100.00	6
28.	Divided on Michigan Passenger Miles, Ratio No. 10.			
29.	Interstate		29.33	2
30.	Intrastate		70.67	4

No. 269-Roadway Machines.

1	System Total, per Annual Report,		%	\$
	\$2,216; allocated to Michigan by Delf		100.00	1,993
2.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 202 to 243 inclu- sive, 247, 249, 265 and 272 (see de- tail page following Account No. 201)	\$ 545,995		
3.	Freight	433,485	79.39	1,582
4.		112,510	20.61	411
*		,	20.01	***
5.	Michigan Passenger, Line 4	-	100.00	411
6.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see detail page			
	following Account No. 201)	\$112,510		*
7.	Sleepers and Diners	39,417	35.03	144
8.		15,881	14.12	58
9.	Passengers and Baggage	57,212	50.85	209
10.	Michigan Passengers and Baggage, Line 9		100.00	209
	Divided on Michigan Passenger Miles, Ratio No. 10			
12.	Interstate		29.33	61
13.	Intrastate		70.67	148

No. 271-Small Tools and Supplies.

			%	
1.	System Total, per Annual Report, \$9,223; allocated to Michigan by Delf		100.00	7,767
2.	Divided relatively with the total of			
	charges to Michigan Freight and Pas- senger in Accounts 202 to 243 inclu-			
	sive, 247, 249, 265 and 272 (see detail page following Account No. 201)	\$ 545,995		
3.	Freight	433,485	79.39	6,166
4.	Passenger	112,510	20.61	1,601
5	Michigan Passenger, Line 4		100.00	1,601
	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see detail page			
	following Account No. 201)	\$112,510		
7.	Sleepers and Diners	39,417	35.03	56:
8.		15,881		220
9.	Passengers and Baggage	57,212	50.85	81
10.	Michigan Passengers and Baggage, Line 9		100.00	81
	Divided on Michigan Passenger Miles, Ratio No. 10.			
12.			29.33	23
13.	Intrastate		70.67	57

No. 272-Removing Snow, Ica and Sand.

1	. System Total, per Annual Report, \$49,937; allocat-	%	
	ed to Michigan by Delf	100.00	42 104
2		100.00	45,184
3.	Freight	29.00	19 109
4.	Common Freight and Passenger	70.00	13,103 31,629
5.	Passenger	1.00	452
6.	Michigan Common, Line 4	100.00	31,629
7.	The state of the s		01,020
8.	Freight	76.81	24,294
9.	Passenger	23.19	7,335
10.	Michigan Freight Recap.:		
11.	Exclusive, Line 3		13,103
12.	Common, Line 8		24,294
13.	Total Michigan Freight		37,397
14.	Michigan Passenger Recap.:		
15.	Exclusive, Line 5		452
16.	Common, Line, 9		7,335
17.	Total Michigan Passenger		7,787
18.	Michigan Passenger, Line 17	100.00	7,787
19.	Divided on Michigan Total Passenger train Car Miles, Ratio No. 3.	100.00	1,101
20.	Sleepers and Diners	23.13	2,190
21.	Mail and Express	14.68	1,143
22.	Passengers and Baggage	57.19	4,454
23.	Michigan Passengers and Baggage, Line 22	100.00	4.484
24.	Divided on Michigan Passenger Miles, Ratio No. 10		4,454
mu.	Interstate	29.33	1,306
26.	Intrastate	70.67	3,148
			0,210

No. 274-Injuries to Persons.

			~	
1	System Total non Annual Beneat		%	\$
1.	System Total, per Annual Report, \$2,472; allocated to Michigan by Delf.			2,202
9	Allocated to Services by Delf.			2,202
3.	Freight			174
4.	Common Freight and Passenger			2,028
	Michigan Common, Line 4		100.00	2,028
6.	Divided relatively with the total of			
	charges to Michigan Freight and Pas-			
	senger in Accounts 202 to 243 inclusive 247, 240, 267, and 272, (and data)			
	sive, 247, 249, 265 and 272 (see detail page following Account No. 201)	\$545,995		
7			70.90	1 010
7. 8.	Freight Passenger	433,485	79.39 20.61	1,610 418
0.	rassenger	112,510	20.01	410
9.	Michigan Freight Recap.:			
10.	Exclusive, Line 3			174
11.	Common, Line 7			1,610
12.	Total Michigan Freight			1,784
13.	Michigan Passenger, Line 8		100.00	418
14.	Divided relatively with the total of			
	charges to Michigan Passenger Ser-			
	vices in Accounts 202 to 243 inclusive,			
	247, 249, 265 and 272 (see detail page	2110 710		
	following Account No. 201)	\$112,510		
15.	Sleepers and Diners	39,417	35.03	146
16.	Mail and Express	15,881	14.12	59
17.	Passengers and Baggage	57,212	50.85	213
18.	Michigan Passengers and Baggage,			
	Line 17		100.00	213
19.	Divided on Michigan Passenger Miles, Ratio No. 10.			*
20.	Interstate		29.33	62
21.	Intrastate		70.67	151

No. 275-Insurance.

			%	
1. 8	ystem Total, per Annual Report,			
	\$4,235; allocated to Michigan			2,775
	Illocated to Services.			
3.	Freight			341
4.	Common Freight and Passenger			$\frac{2,306}{128}$
0.	Passenger			120
6. A	fichigan Common, Line 4		100.00	2,306
7. I	divided relatively with the total of			
	charges to Michigan Freight and Pas-			
	senger in Accounts 202 to 243 inclu-			
	sive, 247, 249, 265 and 272 (see de-			
	tail page following Account No. 201)	\$545,995	70.00	1 001
8.	Freight	433,485	79.39 20.61	1,831 475
9.	Passenger	112,510	20.01	410
	lichigan Freight Recap.:			
11.	Exclusive, Line 3			341
12.	Common, Line 8			1,831
13.	Total Michigan Freight			2,172
14. A	lichigan Passenger Recap.:			
15.	Exclusive, Line 5			128
16.	Common, Line 9			475
17.	Total Michigan Passenger			603
18. M	lichigan Passenger, Line 17		100.00	603
	pivided relatively with the total of			-
	charges to Michigan Passenger Ser-			
1.15	vices in Accounts 202 to 243 inclu-			
	sive, 247, 249, 265 and 272 (see detail			
	page following Account No. 201)	\$112,510		
20.	Sleepers and Diners	39,417	35.03	211
21.	Mail and Express	15,881		85
22.	Passengers and Baggage	57,212	50.85	307

No. 275.—Insurance—Continued.

99	Waking Passanan and Passan	%	*
23.	Michigan Passengers and Baggage, Line 22	100.00	307
24.	Divided on Michigan Passenger Miles, Ratio No. 10.		
25.	Interstate	29.33	90
26.	Intrastate	70.67	217

Note.—Delf divides the Michigan Common portion of this charge as follows:

Station and Roadway Buildings	\$518.34
Enginehouses	389.14
Shops, etc., Marquette	294.40
Shops, etc., Other	11.32
Tanks and Pumphouses	302.60
Bridges, Trestles and Culverts	628.44
Coal Trestles, etc.	205.86
Work Equipment	.64
Total	\$2 350 74

No. 276-Stationery and Printing.

			O/.	
1.	System Total, per Annual Report		% 100.00	972
	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 202 and 243 in- clusive, 247, 249, 265 and 272 (see de- tail page following Account No. 201)	\$ 685,906		
3.		139,911		198
4.		545,995		774
		010,000	15.00	112
5.	Michigan Total, Line 4		100.00	774
6.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 202 to 243 inclu- sive, 247, 249, 265 and 272 (see detail page following Account No. 201)	\$ 545,995		
7.	Freight	433,485		614
8.	Passenger	112,510		160
9.	Michigan Passenger, Line 8		100.00	160
	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see detail page following Account No. 201)	\$ 112,510	4	
11.	Sleepers and Diners	39,417		56
12.	Mail and Express	15,881	14.12	23
13.	Passengers and Baggage	57,212		81
14.	Michigan Passengers and Baggage, Line 13		100.00	81
15.	Divided on Michigan Passenger Miles, Ratio No. 10			
16.	Interstate		29.33	24
17.	Intrastate		70.67	57

No. 277-Other Expenses.

1.	System Total, per Annual Report		%	\$ 130
2.	Allocated to States.			
3.	Outside Michigan			3
4.	Common Michigan and Outside			
	Michigan			40
5.	Michigan			87
6.	Common Michigan and Outside Michigan, Line 4		100.00	40
7.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 202 to 243 in- clusive, 247, 249, 265 and 272 (see de- tail page following Account No. 201)	\$ 685,906		
8.	Outside Michigan	139,911	20.40	8
9.	Michigan	545,995	79,60	32
10.	Michigan Total Recap.:			
11.	Exclusive, Line 5			87
12.	Common, Line 9			32
13.	Total Michigan			119
14.	Michigan Total, Line 13		100.00	119
15.	Divided relatively with the total of charges to Michigan Freight and Pas- senger in Accounts 202 to 243 inclu- sive, 247, 249, 265 and 272 (see detail page following Account No. 201)	\$ 545,995		
16.	Freight	433,485	79.39	94
17.	Passenger	112,510	20.61	25
18.	Michigan Passenger, Line 17		100.00	25
19.	Divided relatively with the total of		-	
	charges to Michigan Passenger Ser-			
	vices in Accounts 202 to 243 inclusive,			
	247, 249, 265 and 272 (see detail page			
	following Account No. 201)	\$112,510		
20.	Sleepers and Diners	39,417	35,03	9
21.	Mail and Express	15,881	14.12	3
22.	Passengers and Baggage	57,212	50.85	13

	No. 277—Other Expenses (Con	itinued)		
23.	Michigan Passengers and Baggage,			
	Line 22		100.00	13
	Divided on Michigan Passenger Miles, Ratio No. 10.			
25.			29.33	4
26.	Intrastate		70.67	
	. 278—Maintaining Joint Tracks, Yards an	od Other	r Faciliti	es—D1
	System Total, per Annual Report, \$8,903; allocated to Michigan by Delf		70.	7,25
2.	Allocated to Services by Delf.			
3.				6,33
4.	Treight and I assenger			113
-				81
6.	Michigan Common, Line 4		100.00	11:
	Divided relatively with the total of charges to. Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see de tail page following Account No. 201)	545,995		
	charges to Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see de tail page following Account No. 201)	545,995 433,485	79.39	8
7.	charges to. Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see de tail page following Account No. 201) Freight		79.39 20.61	
8. 9.	charges to Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see de tail page following Account No. 201) Freight Passenger	433,485		
8. 9. 10.	charges to. Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see de tail page following Account No. 201) Freight Passenger Michigan Freight Recap.: Exclusive, Line 3	433,485		23
8. 9. 10. 11. 12.	charges to Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see de tail page following Account No. 201) Freight Passenger Michigan Freight Recap.: Exclusive, Line 3 Common, Line 8	433,485		6,330 81
8. 9. 10. 11. 12.	charges to Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see de tail page following Account No. 201) Freight Passenger Michigan Freight Recap.: Exclusive, Line 3 Common, Line 8	433,485		6,330 81
8. 9. 10. 11. 12.	charges to. Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see de tail page following Account No. 201) Freight Passenger Michigan Freight Recap.: Exclusive, Line 3 Common, Line 8 Total Michigan Freight Michigan Passenger Recap.:	433,485		6,330
8. 9. 10. 11. 12. 13. 14. 15.	charges to. Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see de tail page following Account No. 201) Freight Passenger Michigan Freight Recap.: Exclusive, Line 3 Common, Line 8 Total Michigan Freight Michigan Passenger Recap.: Exclusive, Line 5	433,485		6,330 89 6,419
8. 9. 10. 11. 12.	charges to. Michigan and outside of Michigan in Accounts 202 to 243 inclusive, 247, 249, 265 and 272 (see de tail page following Account No. 201) Freight Passenger Michigan Freight Recap.: Exclusive, Line 3 Common, Line 8 Total Michigan Freight Michigan Passenger Recap.: Exclusive, Line 5 Common, Line 9	433,485		6,330 6,419 817 22 840

No. 278—Maintaining Joint Tracks, Yards and Other Facilities—Dr. (Continued).

			%	\$
18.	Michigan Passenger, Line 17			840
	Allocated to Interstate Passengers and			
	Baggage, account of Soo Bridge			6
20.	Balance			834
21.	Michigan Passenger other than Soo Bridge, Line 20		100.00	834
22.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 202 to 243 inclu- sive, 247, 249, 265 and 272 (see detail			-
	page following Account No. 201)	\$ 112,510		
23.	Sleepers and Diners	39,417	35.03	292
24.	Mail and Express	15,881	14.12	118
25.	Passengers and Baggage	57,212	50.85	424
26.	Michigan Passengers and Baggage other			
	than Soo Bridge, Line 25		100.00	424
27.	Divided on Michigan Passenger Miles, Ratio No. 10.			
28.	Interstate		29.33	124
29.	Intrastate		70.67	300
30.	Michigan Interstate Passengers and Baggage Recap.:			
31.	Soo Bridge, Line 19			6
32.	Other, Line 28			124
33.	Total Michigan Interstate Passengers and Baggage			130

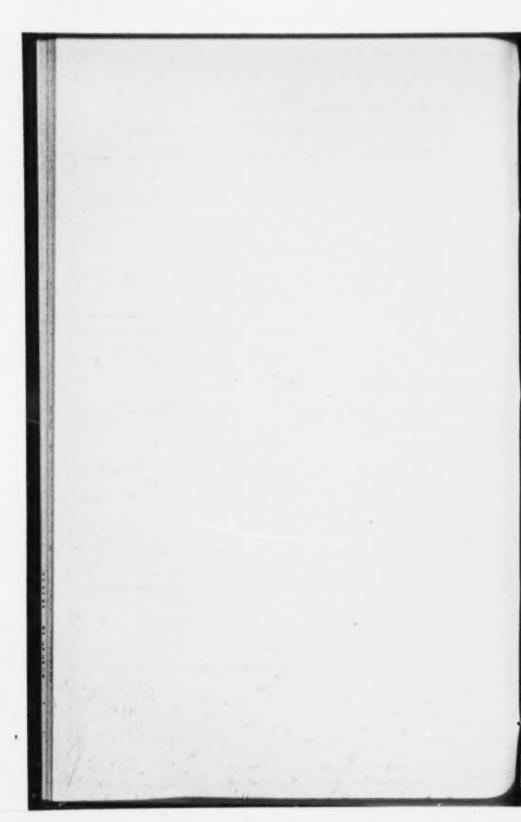
NOTE—The Michigan Common is for Station Repairs at Trout Lake, Munising Junction and Sidnaw.

No. 279-Maintaining Joint Tracks, Yards and Other Facilities-Cr.

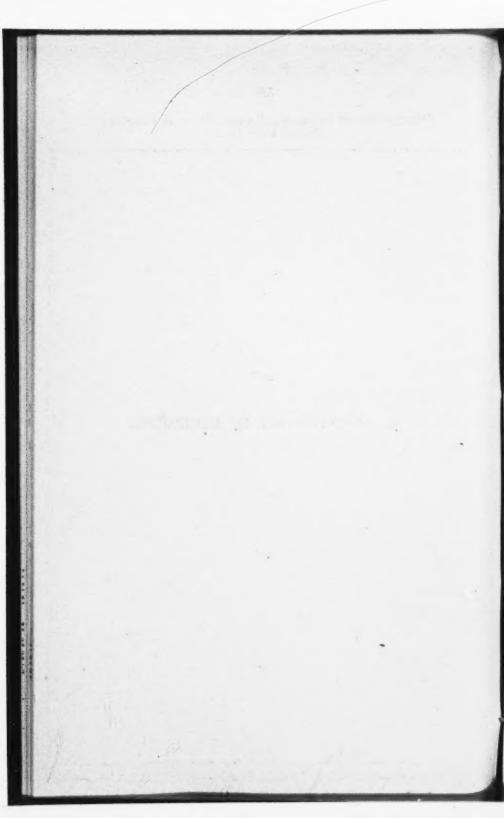
4	System Motel non Annual Design		%	
1.	System Total, per Annual Report, \$16,373*; allocated to Michigan		ne de la constitución de la cons	*16,214
	Allocated to Services (see following page)).		
3.	Freight			* 7,100
4.	Common Freight and Passenger			• 5,092
5.	Passenger			• 4,022
6.	Michigan Common, Line 4		100.00	* 5,092
7.	Divided relatively with the total of			
	charges to Michigan Freight and Pas-			
	senger in Accounts 202 to 243 inclusive 247, 249, 265, and 279, (see do			
	sive, 247, 249, 265 and 272 (see detail page following Account No. 201)	\$545,995		
8.	Freight	433,485	79.39	* 4,043
9.	Passenger	112,510	20.61	* 1,049
		110,010	20.01	2,010
10. 11.	Michigan Freight Recap.: Exclusive, Line 3			
12.	Common, Line 8			• 7,100 • 4,043
13.	Total Michigan Freight			*11,143
-				11,110
15.	Michigan Passenger Recap. : Exclusive, Line 5			• 4 000
16.	Common, Line 9			* 4,022 * 1,049
17.				* 5,071
	Michigan Passenger, Line 17		100.00	• 5,071
19.	Divided relatively with the total of			
1	charges to Michigan Passenger Services in Accounts 202 to 243 inclu-			
	sive, 247, 249, 265 and 272 (see de-			
191	tail page following Account No. 201)	\$112,510		
20.	Sleepers and Diners	39,417	35.03	* 1,776
21.	Mail and Express	15,881	14.12	* 716
22.	Passengers and Baggage	57,212	50.85	* 2,579
23.	Michigan Passengers and Baggage,			
5.	Line 22	1	100.00	• 2,579
24.	Divided on Michigan Passenger Miles,			
	Ratio No. 10.			_
25.	Interstate		29.33	* 756
26.	Intrastate		70.67	* 1,823
	*Typewritten figures in red.			

Details of Account No. 279—Maintaining Joint Tracks, Yards and Other Facilities—Cr.

	Total	Passenger	Freight	Common
		8	8	
Various Freight, direct	1,537.37		1,537.37	
Various Passenger, direct	108.92	108.92	,	
Mine Tracks	2,868.87		2,868.87	
Joint Tracks at Soo, outside Depo		19.07	2,648.49	1,576.66
Soo Roundhouse	282.56		,	282.56
Soo Scales	27.20		27.20	
Water Tanks-				
Michigamme & Keweenaw Bay	1,068.20			1,068.20
C. & N. W. Passenger Trains	2,525.33	2,525.33		-,
C. & N. W. Freight Trains	400.09	-,		400.09
C. M. & St. P. Passenger Trains	1,368.75	1,368.75		
Mineral Range Freight Trains	813.04	-,		813.04
Various Joint Stations	794.93			794.93
Insurance at Sault Ste. Marie	165.88		18.13	147.75
Errors in Bills	9.02		20.20	9.02
Totals	16,214.38	4,022.07	7,100.06	5,092.25



II. MAINTENANCE OF EQUIPMENT.



II. MAINTENANCE OF EQUIPMENT. No. 301—Superintendence.

%

4. Michigan 297,544 84.39 11,2 5. Michigan Total, Line 4 100.00 11,2 6. Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page following) \$297,544 7. Freight 212,532 71.43 8,0 8. Passenger—M. R. 3,709 1.25 1 9. Passenger—D. S. S. & A. 81,303 27.32 3,0 10. Michigan D. S. S. & A. Passenger, Line 9 100.00 3,0 11. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) \$81,303 12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 29.33 4 17. Interstate 29.33 4	1.	System Total, per Annual Report		100.00	13,349
and 326 (see detail page following) 3. Outside Michigan 4. Michigan 5. Michigan Total, Line 4 6. Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page following) 7. Freight 8. Passenger—M. R. 9. Passenger—D. S. S. & A. 10. Michigan D. S. S. & A. Passenger, Line 9 11. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) 12. Sleepers and Diners 13. Mail and Express 14. Passengers and Baggage 15. Michigan Passengers and Baggage, Line 14 16. Divided on Michigan Passenger Miles, Ratio No. 10. 17. Interstate 29.33 4	2.	charges to Michigan and outside of			
4. Michigan 297,544 84.39 11,2 5. Michigan Total, Line 4 100.00 11,2 6. Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page following) \$297,544 7. Freight 212,532 71.43 8,0 8. Passenger—M. R. 3,709 1.25 1 9. Passenger—D. S. S. & A. 81,303 27.32 3,0 10. Michigan D. S. S. & A. Passenger, Line 9 100.00 3,0 11. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) \$81,303 12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 29.33 4 17. Interstate 29.33 4			\$ 352,572		
5. Michigan Total, Line 4 6. Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page following) 7. Freight 212,532 71.43 8,0 212,532 71.43 8,0 212,532 71.43 8,0 1.25 1 9. Passenger—M. R. 3,709 1.25 1 9. Passenger—D. S. S. & A. 81,303 27.32 3,0 10. Michigan D. S. S. & A. Passenger, Line 9 100.00 3,0 11. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) \$81,303 23.14 22.8.46 8 13. Mail and Express 13,855 17.04 5.14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 17. Interstate 29.33 44	3.	Outside Michigan	55,028	15.61	2,084
6. Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page following) 7. Freight 212,532 71.43 8,0 8. Passenger—M. R. 3,709 1.25 1 9. Passenger—D. S. S. & A. 81,303 27.32 3,0 10. Michigan D. S. S. & A. Passenger, Line 9 100.00 3,0 11. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) \$81,303 23.0 12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 17. Interstate 29.33 4	4.	Michigan	297,544	84.39	11,265
charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page following) 7. Freight 212,532 71.43 8,0 8. Passenger—M. R. 3,709 1.25 1 9. Passenger—D. S. S. & A. 81,303 27.32 3,0 10. Michigan D. S. S. & A. Passenger, Line 9 100.00 3,0 11. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) \$81,303 12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 17. Interstate 29.33 4	. 5.	Michigan Total, Line 4		100.00	11,265
and 326 (see detail page following) \$297,544 7. Freight 212,532 71.43 8,0 8. Passenger—M. R. 3,709 1.25 1 9. Passenger—D. S. S. & A. 81,303 27.32 3,0 10. Michigan D. S. S. & A. Passenger, Line 9 100.00 3,0 11. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) \$81,303 12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 17. Interstate 29.33 44	6.	charges to Michigan Freight and			
8. Passenger—M. R. 3,709 1.25 1 9. Passenger—D. S. S. & A. 81,303 27.32 3,0 10. Michigan D. S. S. & A. Passenger, Line 9 100.00 3,0 11. Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 308, 314, 317 and 326 (see detail page following) \$ 81,303 12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 10.00 1,6 17. Interstate 29.33 4			\$297,544		
9. Passenger—D. S. S. & A. 81,303 27.32 3,0 10. Michigan D. S. S. & A. Passenger, Line 9 100.00 3,0 11. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) \$81,303 12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 17. Interstate 29.33 4	7.	Freight	212,532	71.43	8,047 -
10. Michigan D. S. S. & A. Passenger, 100.00 3,0 11. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) \$ 81,303 12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, 100.00 1,6 16. Divided on Michigan Passenger Miles, 100.00 1,6 17. Interstate 29.33 4	8.		3,709		140
Line 9 100.00 3,0 11. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) \$81,303 12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 17. Interstate 29.33 4	9.	Passenger—D. S. S. & A.	81,303	27.32	3,078
11. Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) \$ 81,303 12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 29.33 4 17. Interstate 29.33 4	10.	Michigan D. S. S. & A. Passenger,			
charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following) \$ 81,303 12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 29.33 4 17. Interstate 29.33 4		Line 9		100.00	3,078
12. Sleepers and Diners 23,142 28.46 8 13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 29.33 4 17. Interstate 29.33 4	11.	charges to Michigan Passenger Services in Accounts 308, 314, 317 and			
13. Mail and Express 13,855 17.04 5 14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 29.33 4 17. Interstate 29.33 4					
14. Passengers and Baggage 44,306 54.50 1,6 15. Michigan Passengers and Baggage, Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 29.33 4 17. Interstate 29.33 4	-				876
15. Michigan Passengers and Baggage, Line 14 16. Divided on Michigan Passenger Miles, Ratio No. 10. 17. Interstate 29.33 4	200.00				524
Line 14 100.00 1,6 16. Divided on Michigan Passenger Miles, Ratio No. 10. 17. Interstate 29.33 4	14.	Passengers and Baggage	44,306	54.50	1,678
Ratio No. 10. 17. Interstate 29.33 4	15.			100.00	1,678
211	16.				
40 7 4 4 4	17.	Interstate		29.33	492
18. Intrastate 70.67 1,1	18.	Intrastate		70.67	1,186

Details for Dividing Accounts 235, 301, 302, 332, 333, 334 and 337.

				MICI	MICHIGAN				
Acct.	System	Outside					D. S. S. &	A. Passen	ger
, No.	Total	Michigan	Total	Freight	Mineral Range Passenger	Total	Sleepers and Diners	Mail and Express	Passengers and Baggage
	**	**	**	06	- 66	91	•	•	
808	127,367	19,107	108,260	67,380	2.123	38,757	14.990	5.470	19 907
114	160,384	24,170	136,214	136,214		20,600	Canter	0,110	10,00
317	50,613	8,769	41,854		1,586	40,268	7.341	8.061	24.866
526	14,208	2,992	11,216	8,938		2,278	811	324	1,143
	352,572	55,028	297,544	212,532	3,709	81,303	23,142	13,855	44,306

No. 302-Shop Machinery.

1.	System Total, per Annual Report		% 100.00	\$ 9,856
	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)	\$ 352,572		
3.	Outside Michigan	55,028	15.61	1,539
4.	Michigan	297,544	84.39	8,317
5.	Michigan Total, Line 4		100.00	8,317
6.	Divided relatively with the total of charges to Michigan Freight and Pas-			
	senger in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)	\$293,835		
7.	Freight	212,532	72.33	6,016
8.		81,303	27.67	2,301
9.	Michigan Passenger, Line 8		100.00	2,301
	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 308, 314, 317 and 326 (see detail page following Ac-			
	count No. 301)	\$ 81,303		
11.		23,142	28.46	655
12.		13,855	17.04	392
13.		44,306	54.50	1,254
14.	Michigan Passengers and Baggage, Line 13		100.00	1,254
15.	Divided on Michigan Passenger Miles, Ratio No. 10.			
16.	Interstate		27.33	368
17.	Intrastate		70.67	886

No. 308-Steam Locomotives-Repairs.

		*		
1	. System Total, per Annual Report		%	107:007
2	2. Divided to Services by Delf.			127,367
3	Regular Freight			00 704
4	Mixed			63,794
5	Yard Switching			463
6	. Regular Passenger (includes Sp.	ecial		14,746
	Passenger) •	cciai		40 904
Can.				48,364
7.	. System Regular Freight, Line 3		100.00	00.704
8.	Divided relatively with the total mileage		100.00	63,794
	of Regular Freight Train Locomotives			
	in and outside of Michigan	1,282,941		
9.				
10.	- debide attempan	209,749	16.35	10,430
	artement.	1,073,192	83.65	53,364
11.	System Mixed, Line 4		100.00	400
	Divided relatively with the total mileage		100.00	463
	of Mixed Train Locomotives (includ-			
	ing Special Mixed) in and outside of			
	Michigan	18,579		
13.	Outside Michigan	64	0.4	
14.	Michigan	18,515	99.66	2
		10,010	99.00	461
15.	Michigan Mixed, Line 14		100.00	401
	Divided relatively with the Michigan	-	100.00	461
	mileage of Freight and Pasenger Cars			
	in all Mixed Trains.			
17.	Freight		04.07	000
18.	Passenger		84.97 15.03	392
	,		15.03	69
4.16				

No. 308-Steam Locomotives-Repairs (Continued).

19.	System Yard Switching, Line 5		% 100.00	\$ 14,746
	Divided relatively with the total Yard Swtching miles in and outside of Michigan	327,064		
21.	Outside Michigan	17,238	5.27	777
22.	Michigan	309,826	94.73	13,969
23.	Michigan Yard Switching, Line 22		100.00	13,969
24.	Divided on Michigan Total Yard Switchi miles, Ratio No. 13a.	ng		
25.	Freight		97.53	13,624
26.	Passenger		2.47	345
27.	System Regular Passenger, Line 6		100.00	48,364
28.	Divided relatively with the total mileage of D. S. S. & A. Passenger train loco- motives (including Special Passen- ger) in and outside of Michigan and on M. R. and D. S. S. & A.	987,987		
29.	Outside Michigan	161,346	16.33	7.898
30.		43,410	4.39	2,123
31.	Michigan-D. S. S. & A.	783,231	79.28	38,343
32.	Michigan Regular D. S. S. & A. Passenger Line 31	r,	100.00	38,343
33.	Divided relatively with the Michigan Revenue and Train Switching miles of Passenger Train Locomotives (in- cluding Special Passenger)	783,231	400.00	00,010
34.	Revenue	781,017	99.72	90 990
35.	Train Switching	2,214	.28	38,236
	2	· wyw.x.x	.20	101

No. 308-Steam Locomotives-Repairs (Continued).

		%	8
36.	Michigan Passenger Switching Recap:	,-	
37.	Yard, Line 26		345
38.	Train, Line 35		107
39.	Total Michigan Passenger Switching		452
	Michigan Revenue Passenger Recap:		
41.	Mixed, Line 18		69
42.	Regular, Line 34		38,236
43.	Total Michigan Revenue Passenger		38,305
44.	Michigan Passenger Switching, Line 39	100.00	452
45.	Divided on Michigan Total Passenger Switching Miles, Ratio No. 13 c.		
46.	Sleepers and Diners	39.14	177
47.	Mail and Express	7.66	35
48.	Passengers and Baggage	53.20	240
	Michigan Revenue Passenger, Line 43	100.00	38,305
	Divided on Michigan Passenger Gross Ton miles, Ratio No. 1b.		
51.	Sleepers and Diners	38.67	14,813
52.	Mail and Express	14.19	5,435
53.	Passengers and Baggage	47.14	18,057
54.	Michigan Freight Recap:		
55.	Regular, Line 10		53,364
56.	Mixed, Line 17		392
57.	Yard Switching, Line 25		13,624
58.	Total Michigan Freight		67,380
59.	Michigan Passenger Recap:		
60.	Switching, Line 39		452
61.	Revenue, Line 43		38,305
62.	Total Michigan Passenger		38,757

No. 308-Steam Locomotives-Repairs (Continued).

		%	\$
63.	Michigan Sleepers and Diners Recap:		-
64.	Switching, Line 46		177
C5 .	Revenue, Line 51		14,813
66.	Total Michigan Sleepers and 066°FI Diners		
67.	Michigan Mail and Express Recap:		
68.	Switching, Line 47		35
69.	Revenue, Line 52		5,435
70.	Total Michigan Mail and Express		5,470
71.	Michigan Pasengers and Baggage Recap:		
72.	Switching, Line 48		240
73.			18,057
74.	Total Michigan Passengers and Baggage		18,297
75.	Michigan Passengers and Baggage, Line 74	100.00	18,297
	Divided on Michigan Passenger Miles, Ratio No. 10.		20,201
77.	Interstate	29.33	5.367
78.	Intrastate	70.67	12,930

No. 309-Steam Locomotives-Depreciation.

	g_ 1 _ m 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		%	
	System Total, per Annual Report			22,413
2.				
3.	Freight			11,532
4.	Yard Switching			3,295
5.	*******			638
6.	Passenger			6,948
7.	System Freight, Line 3		100.00	11,532
8.	Divided relatively with the total mileage of Freight Train Locomotives (in- cluding proportion of Mixed and Special) in and outside of Michigan	1,298,715		
9.	Outside Michigan	209,788	16.15	1.862
10.	Michigan	1,088,927	83.85	9,670
		1,000,021	00.00	0,010
	System Yard Switching, Line 4		100.00	3,295
12.	Divided relatively with the total Yard Switching Miles in and outside of Michigan	327,064		
13	Outside Michigan		* 07	171
14.	Michigan	17,238	5.27	174
14.	Michigan	309,826	94.73	3,121
	Michigan Yard Switching, Line 14		100.00	3,121
	Divided on Michigan Total Yard Switchi Miles, Ratio No. 13a.	ng	-	
17.	Freight		97.53	3,044
18.	Passenger		2.47	77
19.	Michigan Passenger, Line 18		100.00	77
20.	Divided on Michigan Passenger Yard			
04	Switching Miles, Ratio No. 13b.			
21.	Sleepers and Diners		50.44	39
22.	Mail and Express		5.06	4
23.	Passengers and Baggage		44.50	34

No. 309-Steam Locomotives-Depreciation (Continued).

				% 100.00	\$ 638
	System Work, Line 5		7 10 4	100.00	000
25.	Divided relatively with the charges to				
	Michigan and outside of Michigan in		14 000		
	Account No. 326	P	14,208	24 00	194
26.	Outside Michigan		2,992	21.06	$\frac{134}{504}$
27.	Michigan		11,216	78.94	904
28.	Michigan Work, Line 27			100.00	504
29.	Divided relatively with the charges to				
	Michigan Freight and Passenger in				
	Account No. 326	\$	11,216		
30.	Freight		8,938	79.69	402
31.	Passenger		2,278	20.31	102
32	Michigan Passenger, Line 31			100.00	102
	Divided relatively with the charges to				
.,,,,	Michigan Passenger Services in Ac-				
	count No. 326	\$	2,278		
34.	Sleepers and Diners		811	35.62	36
35.	Mail and Express		324	14.20	15
36.	Passengers and Baggage		1,143	50.18	51
37.	System Passenger, Line 6			100.00	6,948
	Divided relatively with the total mileage		-		
00.	of D. S. S. & A. Passenger Train Loco-				
	motives (including proportion of				
	Mixed and Special) in and outside of				
	Michigan and on M.R. and D.S.S.& A.		990,792	7	
39.	Outside Michigan		161,371	16.29	1,132
40.	Michigan-M. R.		43,410	4.38	304
41.	Michigan-D. S. S. & A.		786,011	79.33	5,512
42.	Michigan Regular D. S. S. & A. Passenge	r,			
	Line 41			100.00	5,512
43.	Divided on Michigan Passenger Gross To Miles, Ratio No. 1b.	n			
44	Sleepers and Diners			38.67	2,132
7 7.	Mail and Express			14.19	782
45.	Mail and Express				

No. 309-Steam Locomotives-Depreciation (Continued).

47	. Michigan Freight Recap:	%	\$
48	Exclusive, Line 10		
49	Yard Switching, Line 17		9,670
50.	Work, Line 30		3,044
51.			$\frac{402}{13,116}$
59			10,110
53.	Michigan Passenger Recap:		
54.			77
55.			102
56.	Zacidsive, Line 41		5,512
50.	Total Michigan Passenger		5,691
57.	Michigan Sleepers and Diners Recap:		
99.	Yard Switching, Line 21		39
59.	Work, Line 34	·	36
60.	Exclusive, Line 44		2,132
61.	Total Michigan Sleepers and Diner	8	2,207
62.	Michigan Mail and Express Recap:		,
63.	Yard Switching, Line 22		
64.	Work, Line 35		4
65.	Exclusive, Line 45		15
66.	Total Michigan Mail and Express		801
67.	Michigan Passengers and Baggage Recap:		001
68.	Yard Switching, Line 23		
69.	Work, Line 36		34
70.	Exclusive, Line 46		51
71.	Total Michigan Passengers and		2,598
	Baggage		2,683
72.	Michigan Passengers and Baggage, Line 71	100.00	
73.	Divided on Michigan Passenger Miles,	100.00	2,683
125	Ratio No. 10		
74.	Interstate	00.00	
75.	Intrastate	29.33	787
		70.67	1,896

No. 310-Steam Locomotives-Retirements.

	1.0		%	\$ 136
1. S	ystem Total, per Annual Report			
2. D	ivided to Services by Delf.			128
3.	Freight			2
4.	Work			6
5.	Passenger			100
6. 8	ystem Freight, Line 3	_	100.00	128
7. D	vivided relatively with the total mile- age of Freight Train Locomotives (including proportion of Mixed and Special) plus Freight proportion of Yard Switching miles, in and outside of Michigan	1,618,114	14.03	18
8.	Outside Michigan	227,026	85.97	110
9.	Michigan	1,391,088	89.91	110
	Work Line A		100.00	2
0. 5	ystem Work, Line 4 Divided relatively with the charges to			
11. 1	Michigan and outside of Michigan in Account No. 326	\$ 14,208		
	Outside Michigan	2,992	21.06	0
12.	Michigan	11,216	78.94	2
7			100.00	2
14. N	Michigan Work, Line 13		100.00	
15. I	Divided relatively with the charges to			
	Michigan Freight and Passenger in	\$ 11,216		
	Account No. 326	8,938	79.69	2
16.	Freight	2,278	20.31	0
17.	Passenger	-,		
18. 1	Michigan Freight Recap:			110
19.	Exclusive, Line 9			110
20.	Work, Line 16			112
21.	Total Michigan Freight			112

No. 310-Steam Locomotives-Retirements (Continued).

22. 8	System Passenger, Line 5		% 100.00	*
	Divided relatively with the total mileage of D. S. S. & A. Passenger Train Locomotives (including proportion of Mixed and Special) plus Passenger proportion of Yard Switching miles, in and outside of Michigan	955,047	100.00	
24.	Outside Michigan	161,371	16.90	4
25.	Michigan	793,676	83.10	5
		100,010	00.10	9
26. M	dichigan Passenger, Line 25		100.00	5
27. I	Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1b.	1 18 11 1	100.00	. 0
28.	Sleepers and Diners		38.67	2
29.	Mail and Express		14.19	1
30.	Passengers and Baggage		47.14	0
th.			31.13	2
31. N	fichigan Passengers and Baggage, Line	30	100.00	0
32. D	Divided on Michigan Passenger Miles, Ratio No. 10.		100.00	
33.	Interstate		29.33	
34.	Intrastate		70.67	1
	Control of the second s		10.01	1

No. 314—Freight Train Cars—Repairs. No. 315—Freight Train Cars—Depreciation.

No. 316-Freight Train Cars-Retirements.

1. System Total, per Annual Report

2. Assigned to Michigan by Delf.

No. 314 No. 315 No. 316 160,384 61,517 17,233 136,214 52,247 14,636

No. 317. Passenger Train Cars—Repairs.

No. 318. Passenger Train Cars—Depreciation.

			%	*	No. 318
	System Total, per Annual Report			50,613	12,367
	Allocated to Services.			. ~	. \ 0 001
3.	Sleeper				a) 2,684
4.				3,800 (a) 2,421
0.	Passengers & Baggage			41,308	7,262
6.	System Sleepers and Diners Recap):			
7.	Sleeper, Line 3			5,455	2,684
8.		ne 4		3,850	2,421
9.	Total System Sleeper and Diners	-8		9,305	5,105
10.	System Sleepers and Diners, Line	9	100.00	9,305	5,105
11.	Divided relatively with the total mileage of Sleepers and Diners is and outside of Michigan (includ- ing mileage on Mineral Range)	n l			US -
12.	Outside Michigan	224,492	21.11	4 004	4 080
13.		,		1,964	1,078
Lo.	Michigan	839,153	78.89	7,341	1,078 4,027
	System Mail & Express and Passer	839,153	78.89	7,341	4,027
14.	System Mail & Express and Passer gers & Baggage, Line 5	839,153			
14.	System Mail & Express and Passer	839,153	78.89	7,341	4,027
14.	System Mail & Express and Passer gers & Baggage, Line 5 Divided on Total DSS&A Passenge	839,153	78.89	7,341	4,027 7,262
14. 15.	System Mail & Express and Passer gers & Baggage, Line 5 Divided on Total DSS&A Passenge Car Miles, Ratio No. 3c. Outside Michigan	839,153	78.89	7,341	4,027
14. 15. 16.	System Mail & Express and Passer gers & Baggage, Line 5 Divided on Total DSS&A Passenge Car Miles, Ratio No. 3c. Outside Michigan Michigan—M.R.	839,153	78.89 100.00 16.45	7,341 41,308 6,795	4,027 7,262 1,195
14. 15. 16. 17. 18.	System Mail & Express and Passer gers & Baggage, Line 5 Divided on Total DSS&A Passenge Car Miles, Ratio No. 3c. Outside Michigan Michigan—M.R. Michigan—D.S.S.&A. Michigan DSS&A Mail & Expres	839,153 a-	78.89 100.00 16.45 3.84	7,341 41,308 6,795 1,586 32,927	1,195 279 5,788
14. 15. 16. 17. 18.	System Mail & Express and Passer gers & Baggage, Line 5 Divided on Total DSS&A Passenge Car Miles, Ratio No. 3c. Outside Michigan Michigan—M.R. Michigan—D.S.S.&A. Michigan DSS&A Mail & Express and Pass. & Baggage, Line 18. Divided on Michigan DSS&A Passenger Car Miles, Ratio No. 3d	839,153 a-	78.89 100.00 16.45 3.84 79.71	7,341 41,308 6,795 1,586	4,027 7,262 1,195 279
14. 15. 16. 17. 18.	System Mail & Express and Passer gers & Baggage, Line 5 Divided on Total DSS&A Passenge Car Miles, Ratio No. 3c. Outside Michigan Michigan—M.R. Michigan—D.S.S.&A. Michigan DSS&A Mail & Expres and Pass. & Baggage, Line 18.	839,153 a-	78.89 100.00 16.45 3.84 79.71	7,341 41,308 6,795 1,586 32,927	1,195 279 5,788

No. 317. Passenger Train Cars—Repairs—Continued
No. 318. Passenger Train Cars—Depreciation—Continued

		No. 317	No. 318
	%	. \$	\$
23. Michigan Passengers and Baggage, Line 22	100.00	24,866	4,371
 24. Divided on Michigan Passenger Miles, Ratio No. 10. 25. Interstate 26. Intrastate 	29.33 70.67	7,293 17,573	1,282 3,089

(a) These amounts are the charges on account of these services for 1914, the last year for which we have been able to ascertain these expenses.

The present Classification requires that primary accounts involving expenditures for operations of this kind shall be kept so that they may be ascertained, but the Company has not kept its accounts in that manner, and we are advised that the figures cannot now be had.

Work Equipment-Repairs.

No. 326.

Line 13

16.

17.

Divided on Michigan Passenger Miles, Ratio No. 10.

Interstate

Intrastate

	No. 020. Work Equi					
	No. 327. Work Equ	ipment—1	Deprecia	tion.		
	No. 328. Work Equi	ipment—R	etireme	nts.		
1.	System Totals, per Annual Repo	ort	% 100.00	No. 326 \$ 14,208	No. 327 \$ 3,670	No. 328 \$ 278
2.	Divided relatively with the total charges to Michigan and outsi of Michigan in Accounts 202 225 inclusive, 241, 243, 247, 24 and 272 (see detail page following)	de to 49				
3. 4.	Outside Michigan Michigan	135,584 508,155	21.06	2,992 11,216	773 2,897	59 219
5.	Michigan Total, Line 4			11,216		219
7.	Divided relatively with the total of charges to Michigan Freight an Passenger in Accounts 202 to 22 inclusive, 241, 243, 247, 249 an 272 (see detail page following) Freight	d 5 d \$508,155		7		
8.	Passenger	404,942 103,213	79.69 20.31	8,938 2,278	2,309 588	175 44
10. I	Michigan Passenger, Line 8 Divided relatively with the total o charges to Michigan Passenger Services in Accounts 202 to 225	r 5	100.00	2,278	588	44
	inclusive, 241, 243, 247, 249 and 272 (see detail page following)	1 \$103,213				
11. 12. 13.	Sleepers and Diners Mail and Express Passengers & Baggage	36,764 14,658 51,791	35.62 14.20 50.18	811 324	209 84	16
14. M	lichigan Passengers and Baggage, Line 13		00.10	1,143	295	22

100.00

29.33

70.67

1,143

335

808

295

87

16

208

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY. Fiscal Year 1917.

Details for Dividing Accounts. Nos. 326, 327 and 328.

					MICHIGAN	AN		
1	Constitution	Onteide				PASSENGER	NGER	
Acer. No.	Total	Michigan	Total	Freight	Total	Sleepers and Diners	Mail and Express	Passengers and Baggage
	8	66	06	0.0	06-	66-	*	66-
		040 47	1 100	11 519	9.959	2.801	1,462	5,696
707	67,154	260,61	200,10	19 797	28.894	1,095	572	2.00.0
80%	56,221	38,600	17,621	15,121	19,056	4 964	1 837	6.255
112	78,794	18,460	60,334	47,278	13,000	1,000	1 097	9 599
114	35,448	1.373	34,075	26,702	7,373	2,803	1,001	9,000
210	36 880	6.964	30,616	23,991	6,625	2,519	932	6,114
010	00,000	200	14 828	11,627	3.211	1,221	452	1,538
212	10,034	0000	010 050	171 406	47.357	18,005	6,663	22,689
50	264,791	40,938	210,000	005,111	1 100	216	165	641
121	7,515	1,716	5,799	1,0,4	1,122	010	91	8
200	296	30	757	611	146	14	177	900
200	9 011	368	2.583	2.084	499	140	(3	200
077	0,978		2,878	1,765	1,113	368	144	09
145	17.985		17,285	17,285			04.	1
270	6,053	910	5,143	4,108	1,035	291	192	60
140	1 920	695	687	651	36	10	0	N
243	10 037	4 753	45.184	37,397	7,787	2,190	1,143	4,454
Total	\$643.739	\$135,584	\$508,155	\$404,942	\$103,213	\$36,764	\$14,658	\$51,791

No.	332.	Injuries	to	Persons.
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9. Michigan 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	0,251,934 $3,052,510$ $7,199,424$ $1,404,788$ $696,350$ $3,708,438$	15.07 84.93 100.00	1,794 18 855 129 726 18
2. Allocated to Services by Delf. 3. Freight 4. Common Freight and Passenger 5. Passenger 6. System Freight, Line 3 7. Divided relatively with the total mileage of Freight train cars in and outside of Michigan. (Delf's Ex.) 8. Outside Michigan 9. Michigan 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	3,052,510 7,199,424 4,404,788 696,350	15.07 84.93 100.00	855 1,794 18 855 129 726 18
5. Freight 4. Common Freight and Passenger 5. Passenger 6. System Freight, Line 3 7. Divided relatively with the total mileage of Freight train cars in and outside of Michigan. (Delf's Ex.) 8. Outside Michigan 9. Michigan 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	3,052,510 7,199,424 4,404,788 696,350	15.07 84.93 100.00	1,794 18 855 129 726 18
4. Common Freight and Passenger 6. System Freight, Line 3 7. Divided relatively with the total mileage of Freight train cars in and outside of Michigan. (Delf's Ex.) 8. Outside Michigan 9. Michigan 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	3,052,510 7,199,424 4,404,788 696,350	15.07 84.93 100.00	1,794 18 855 129 726 18
6. System Freight, Line 3 7. Divided relatively with the total mileage of Freight train cars in and outside of Michigan. (Delf's Ex.) 8. Outside Michigan 9. Michigan 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	3,052,510 7,199,424 4,404,788 696,350	15.07 84.93 100.00	18 855 129 726
6. System Freight, Line 3 7. Divided relatively with the total mileage of Freight train cars in and outside of Michigan. (Delf's Ex.) 8. Outside Michigan 9. Michigan 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	3,052,510 7,199,424 4,404,788 696,350	15.07 84.93 100.00	129 726
7. Divided relatively with the total mileage of Freight train cars in and outside of Michigan. (Delf's Ex.) 8. Outside Michigan 9. Michigan 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	3,052,510 7,199,424 4,404,788 696,350	15.07 84.93 100.00	129 726
7. Divided relatively with the total mileage of Freight train cars in and outside of Michigan. (Delf's Ex.) 8. Outside Michigan 9. Michigan 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	3,052,510 7,199,424 4,404,788 696,350	15.07 84.93 100.00	129 726
side of Michigan. (Delf's Ex.) 8. Outside Michigan 9. Michigan 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	3,052,510 7,199,424 4,404,788 696,350	15.07 84.93 100.00	726
8. Outside Michigan 9. Michigan 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	3,052,510 7,199,424 4,404,788 696,350	15.07 84.93 100.00	726
9. Outside Michigan 3. 17, 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	3,052,510 7,199,424 4,404,788 696,350	15.07 84.93 100.00	726
9. Michigan 17, 10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	7,199,424 4,404,788 696,350	84.93 100.00 15.81	726
10. System Passenger, Line 5 11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	4,404,788 696,350	15.81	18
11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	696,350	15.81	3
11. Divided relatively with the total mileage of Passenger train Cars in and outside of Michigan. (Delf's Ex.) 12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	696,350	15.81	3
12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	696,350		_
12. Outside Michigan 13. Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	696,350		_
12. Outside Michigan Michigan 14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	696,350		_
14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	696,350 3,708,438		
14. System Common, Line 4 15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan	,708,438	04 40	
15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan		84.19	15
15. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan		400.00	
Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301) 16. Outside Michigan		100.00	1,794
16. Outside Michigan	0.000		,
	352,572		
Michigan	55,028	15.61	280
41	297,544	84.39	1,514
18. Michigan Common, Line 17			
9. Divided relatively with the total of	-	100.00	1,514
senger in Accounts 308, 314, 317 and 326 (see detail page following Account			
0. Freight	293,835		
1. Passenger 21	212,532	72.33	1,095
	81,303	27.67	419

No. 332. Injuries to Persons (Continued).

			%	\$
22	Michigan Freight Recap:			700
23.	Exclusive, Line 9			726
24.	Common, Line 20			1,095
25.	Total Michigan Freight			1,821
26.	Michigan Passenger Recap:			15
27.	Exclusive, Line 13			419
28.				
29.	Total Michigan Passenger			434
30	Michigan Passenger, Line 29		100.00	434
31.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following Account No. 391)	\$81,303		
32.		23,142	28.46	124
33.		13,855		74
34.	- 1 7	44,306	54.50	236
35.	Michigan Passengers and Baggage, Line 34		100.00	236
36.	Divided on Michigan Passenger Miles, Ratio No. 10			20
37.			29.33	69
38.	Intrastate		70.67	167

No. 333. Insurance.

1	. System Total, per Annual Report, \$2,500;		%	
	allocated to Michigan.			0 140
2	. Allocated to Services			2,148
3				4 404
5	. Common Freight and Passenger			1,161 703 284
6	. Michigan Common, Line 4			
7	Divided relatively with the total of		100.00	703
	charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)			
8.		\$293,835		
9.	- 10.6110	212,532	72.33	508
e.	Passenger	81,303	27.67	195
10.	Michigan Freight Recap:			
11.	Exclusive, Line 3			
12.	The state of the state of			1,161
13.				508
- 17.	Total Michigan Freight			1,669
14.	Michigan Passenger Recap:			
15.	Exclusive, Line 5			
16.	Common, Line 9			284
17.	Total Michigan Passenger		-	195
	Total Michigan Passenger			479
18.	Michigan Passenger, Line 17			
19.	Divided relatively with the total of		100.00	479
	charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)	9 01 900		
20.	Sleepers and Diners	\$81,303		
21.	Mail and Express	23,142	28.46	136
22.	Passengers and Baggage	13,855	17.04	82
	and Daggage	44,306	54.50	261

No. 333. Insurance (Continued).

	%	\$
23. Michigan Passengers and Baggage, Line 22 24. Divided on Michigan Passenger Miles,	100.00	261
Ratio No. 10. 25. Interstate 26. Intrastate	29.33 70.67	77 184

NOTE:-Delf divides the Common Portion of this charge as follows:

Miscellaneous Buildings other than Marquette Shops Contents of Roundhouses Marquette Shops (Contents) Locomotives West Foreignment	\$ 41.60 31.80 498.40 172.29 34.93
Work Equipment Total	\$779.02

No. 334. Stationery and Printing.

	1. System Total, per Annual Report		%	\$
	2. Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)		100.00	1,710
5		\$ 352,572		
	3. Outside Michigan 4. Michigan	55,028		267
	aricingan	297,544	84.39	1,443
5	5. Michigan Total, Line 4		100.00	
6	3. Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 308, 314, 317 and 326 (see detail page following Account No. 301)	8 000 00×	100.00	
7.		\$ 293,835		
8.		212,532	72.33	1,044
		81,303	27.67	399
9.	. Michigan Passenger, Line 8		100.00	
10.	Divided relatively with the total of charges to Michigan Passenger Services in Accounts 308, 314, 317 and 326 (see detail page following Account		100.00	399
11.	No. 301)	\$81,303		
12.	Sicepers and Dinera	23,142	28.46	114
13.	Mail and Express	13,855	17.04	68
10.	Passengers and Baggage	44,306	54.50	217
14.	Michigan Passengers and Baggage, Line 13			
15.			100.00	217
16.	Divided on Michigan Passenger Miles, Rati Interstate	o No. 10		
17.	Intrastate		29.33	64
			70.67	153

No. 336.	Maintaining	Joint Equip	oment at Terminal	ls—Dr.
Michigan	by Delf	al Report, \$1,	,997; allocated to	\$
All	Freight.			
F	iichigan Comm reight assenger	ion portion of	this charge locate \$.32	s as follows
	Total		\$.54	

No. 337. Maintaining Joint Equipment at Terminals-Cr.

1.	System Total, per Annual Report, \$2; allo-	%	*
	cated to Michigan by Delf.	100.00	2*
2.	Divided relatively with the total of charges to Michigan Freight and Passenger in Ac- counts 308, 314, 317 and 326 (see detail page following Account No. 301) \$293,835		_
3.	Freight 212 532	72.33	1*
4.	Passenger (all Intrastate Pass. &	.2.00	
	Baggage) 81,303	27.67	1.

NOTE:—This charge (exact amount, \$1.50) is for Insurance on Joint Equipment at the Soo.

^{*}Typewritten in red.

III. TRAFFIC



III. TRAFFIC.
No. 351. Superintendence.

,	System Total, Per Annual Report	%	\$ 32,164
1.	Allocated to Services by Delf.		
	Freight		18,003
3.	Passenger (all Passengers and Baggage)		14,161
	System Freight, Line 3	100.00	18,003
0.	Divided on System Revenue Freight Train		
6.	Miles, Ratio No. 11a.		
-	Outside Michigan	17.78	3,201
7.	Michigan	82.22	14,802
0	System Passengers and Baggage, Line 4	100.00	14,161
v.	System Passengers and Daggage, Danson Train		
10.	Divided on System Revenue Passenger Train		
	Miles, Ratio No. 11b.	17.39	2,463
11.		82.61	11,698
12.	Michigan	02102	
13.	Michigan Passengers and Baggage, Line 12	100.00	11,698
14.	- Miles Potio No 10		
15.		29.33	3,431
16.	Intrastate	70.67	8,267

No. 352. Outside Agencies.

1	. System Total, per Annual Report	%	*
2	Allocated to Services by Delf.		32,715
3	Freight .		
4.	a reagair	age)	17,519 15,196
5.	System Freight, Line 3.	400	
6.	Divided on System Revenue Freight Train M Ratio No. 11a.	100.00 liles,	17,519
7.	outside michigan	17.70	0.44*
8.	Michigan	17.78 82.22	3,115
0	Character To	02.22	14,404
10	System Passengers and Baggage, Line 4	100.00	15,196
10.	Miles, Ratio No. 11b.	200.00	10,100
11.	Outside Michigan	17.00	
12.	Michigan	17.39	2,643
		82.61	12,553
13.	Michigan Passengers and Baggage, Line 12	400.00	
14.	allocations and assignments of the	100.00	12,553
	1910, 1911, 1912 and 1913	4.057	
15.	Interested	4,057	
16.	Intractato	3,373 92.03	11,553
	1	0,684 7.97	1,000

No. 353. Advertising.

			.%	*
1	System Total, per Annual Report			3,757
0	Allocated to Services by Delf.			
3.	Freight			40
4.	Passenger (all Passengers and Bagga	ge)		3,717
5	System Freight, Line 3		100.00	40
	Divided on System Revenue Freight Train			
0.	Miles, Ratio No. 11a.			1
7.			17.78	7
8.	Michigan		82.22	33
9.	System Passengers and Baggage, Line 4		100.00	3,717
	Divided on System Revenue Passenger			
44	Train Miles, Ratio No. 11b.		17.39	646
11.			82.61	3,071
12.	Michigan		04.04	0,044
13.	Michigan Passengers and Baggage, Line 12		100.00	3,071
	Divided, by agreement, on the basis of the			
	1910, 1911, 1912 and 1913	8,909	* 1	
15.	Interstate	3,057	69.06	2,121
16.		5,852	30.94	950

No. 354. Traffic Associations.

System Total, per Annual Report, \$362; allocated to Michigan by Delf

All Freight.

No. 355. Fast Freight Lines.

1. System Total, per Annual Report, \$7; allocated to Michigan by Delf.

All Freight.

No. 356. Industrial and Immigration Bureaus.

1	System Total, per Annual Report		% 100.00	\$ 9,128
2.	Divided on basis of Delf's System Freight	\$ 3,872,391		
	the a managed at the same of t		50.50	0 400
3.	Freight	2,741,033	70.79	6,462
4.	Passenger (All Passengers and		22.04	0.000
	Baggage)	1,131,358	29.21	2,666
5.	System Freight, Line 3		100.00	6,462
	Divided on basis of Delf's System Freigh	it		
0.	Revenue	\$2,741,033		
7.	Outside Michigan	325,231	11.87	767
8.	Michigan	2,415,802	88.13	5,695
9.	System Passengers and Baggage, Line 4		100.00	2,666
	Divided on basis of Delf's System Pas-			
10.	senger Revenue	\$1,131,358		
11.		160,574	14.19	378
12.		970,784	85.81	2,288
13.	Michigan Passengers and Baggage, Line	12	100.00	2,288
	Divided on Michian Passenger Miles, Ratio No. 10.			
15.			29.33	671
16.			70.67	1,617

No. 357. Insurance.

1.	System Total, per Annual Report, \$109; allocated to Michigan by Delf.	%	
2.	Allocated to Services by Delf.		_51
43	Common Freight and Passenger (charged all to Freight)		
4.	Passenger (all Passengers and Baggage)		1
-			50
0.	Michigan Passengers and Baggage, Line 4 Divided on Mich. Passenger Miles, Ratio No. 10.	100.00	50
7.	Interstate	00.99	
8.	Intrastate	29.33	15
		70,67	35

No. 358. Stationery and Printing.

4	G. A Matal non Annual Panovi	%	\$
1.	System Total, per Annual Report		40,000
	Allocated to Services by Delf.		5,978
	Freight		
4.	Passenger (all Passengers and Baggage)		2,925
5.	System Freight, Line 3	100.00	5,978
6.	Divided on System Revenue Freight Train		
	miles, Ratio No. 11a.	17.78	1,063
7.	Outside Michigan		
8.	Michigan	82.22	4,915
9.	System Passengers and Baggage, Line 4	100.00	2,925
	Divided on System Revenue Passenger Train		
	miles, Ratio No. 11b.	17.00	509
11.	Outside Michigan	17.39	
12.	Michigan	82.61	2,416
13.	Michigan Passengers and Baggage, Line 12	100.00	2,416
	Divided on Michigan Passenger Miles,		
	Ratio No. 10.		
15.		29.33	709
16.		70.67	1,707

The same

IV Transportation—Rail Line



IV. TRANSPORTATION—RAIL LINE. No. 371. Superintendence.

			%	8
1.	System Total, per Annual Report		10	23,736
2.	Assigned to Services			
3.			*	4,152
4.	Passenger (15% of Car Accountant's Pay roll)			733
5.	Common Freight and Passen- ger (all other than Car Acct's			
*	Pay roll)			18,851
6.	System Freight, Line 3		100.00	4,152
7.	Divided relatively with the total Mileage of Freight Train Cars in and outside of Michigan (Delf's Ex.)	20,251,934		
8.		3,052,510	15.07	626
9.		17,199,424	84.93	3,526
10.	System Passenger, Line 4		100.00	733
11.	Divided relatively with the total mileage of Passenger Train Cars in and	1 101 700		
	outside of Michigan (Delf's Ex.)	4,404,788		
12.		696,350	15.81	116
13.	Michigan	3,708,438	84.19	617
14.	Michigan Passenger, Line 13		100.00	617
15.	Divided on Michigan Total Passenger train Car Miles, Ratio No. 3.			
16.	Sleepers and Diners		28.13	174
17.			14.68	90
16.	Passengers and Baggage		57.19	353

No. 371.—Superintendence (Continued).

题			%	
19.	System Common, Line 5		100.00	18,851
20.	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 372 to 420 in- clusive, except 407 and 410 (see detail page following)	\$1,525,188		
21.	Outside Michigan	239,655	15.71	2,961
22.	Michigan	1,285,533	84.29	15,890
23.	Michigan Common, Line 22		100.00	15,890
	Divided relatively with the total of charges to Michigan Freight and Pas- senger (MR and DSS&A) in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following)	\$1,266,253		
35.	Freight	929,755	73.43	11,668
26.	Passenger—MR	14,342	1.13	180
27.	Passenger—DSS&A	322,156	25.44	4,042
18.	Michigan D.S.S.&A. Passenger, Line 27		100.00	4,042
19.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 372 to 405 inclusive, 418 and 419 (see detail page follow-			
認思	ing)	\$ 322,156		
10.	Sleepers and Diners	107,936	33.50	1,354
n.	Mail and Express	39,737	12.34	499
12.	Passengers and Baggage	174,483	54.16	2,189

No. 371.—Superintendence (Continued).

W. F.	%	
99 N	fichigan Freight Recap:	
34.	Car Accountant's Pay roll, Line 9	3,526
35.	Other, Line 25	11,668
36.	Total Michigan Freight	15,194
87. h	dichigan Passenger Recap:	017
38.	Car Accountant's Pay roll, Line 13	617
39.	Other, Line 27	4,042
40.	Total Michigan Passenger	4,659
41. B	Michigan Sleepers and Diners Recap:	174
42.	Car Accountant's Pay roll, Line 16	1.354
43.	Other, Line 30	
44.	Total Michigan Sleepers and Diners	1,528
45. 1	Michigan Mail and Express Recap:	90
46.	Car Accountant's Pay roll, Line 17	499
47.	Other, Line 31	
48.	Total Michigan Mail and Express	589
49. 1	Michigan Passengers and Baggage Recap:	070
50.	Car Accountant's Pay roll, Line 18	353 2,189
51.	Other, Line 32	
62.	Total Michigan Passengers and Baggage	2,542
53.	Michigan Passengers and Baggage, Line 52 100.00	2,542
	Divided on Michigan Passenger Miles,	
	Ratio No. 10.	746
55.	Interstate	1,796
56.	Intrastate 10.01	

DULUTH SOUTH SHORM & ATLANTIC BAILWAY COMPANY. Plays Your 1917.

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GER	Passengers & Baggage	1,427 19,790	2,822	883	3 22°	물	3,082	18,783 18,783 18,783	1,012
PASSEN	Mail & 1 Express	2,109	'n	5 S	8	120	-267	16,176	302
8. & A. 1	Sleeper's & Diners	#102 202	5	59.2	22 13 6	282	2,520	1,083	830
MICHIGA D. B.	Total	2,495 21,089	2,323	1,392	1,068	923	6,539	58,126 113,998	2,147
MIC	Mineral Range Passenger	•						8,209 6,288	13.5
	Freight	9,898	26,636	63,241	39,146 910 551	587 17,601 1,332	12,882	110,874 248,710	9,696
	Total	12,383	26,686 12,021 5,221	4,877	40,214 986 564	17,977	19,421	172,209 368,996	14,385
Š.	Outside Michigan	2,194 19,314	1,006	3,827	3,912 282 79	ផដូខ	12,005	83,291 71,591	2,791
7	System	14,584	26,636 13,117	68,400 4,915	818 14 18 18 18 18 18	18,786	81,426 •17,280	205,500	17,176
	Acet No.	372		878 879	8 8 8 8 8 8 8 8	388	391	394	398

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY. Fiscal Year 1917.

Details for dividing Accounts Nos. 371, 407, 410, 411, 412, 413, 414, 415, 416, 417 and 420. (Continued.)

						D. 8. 8.	D. S. S. & A. PASSENGER	ENGER	
Acet No.	System	Outside	Total	Freight	Mineral Range Passenger	Total	Sleepers & Diners	Mail & Express	Passenger & Baggag
	3.936		3,298	2,055	89	1,180	456	168	• 55 °
	55,955		18,306	29,942	2,935	51,001	8,116	424	38,64
	42,403		35,328	8,277	1,472	11,017	11,017	ologie .	
	1,364		31.0	87.03		481	135	F	27
9 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	9,833	1,660	57,7 878,7 702	7,673		207			200
	484,091		1,266,253	929,755	14,842	322,156	107,986	182,737	174,48
15-40	1,778		1,509						
teach.	5,454		188.6						A
	1,251		3,951						
416	479		380						
	32,760		Tables					4	
	1,525,188	239,655	1,285,533				<i>T</i>		

No. 372—Dispatching Trains.

2. Divided on System Time, Ratio No. 4a. 3. Freight 79.48 11,54 4. Passenger 20.52 2,9 5. System Freight, Line 3 100.00 11,55 6. Divided relatively with the Total Mileage of Freight Trains (including proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 1,503,587 7. Outside Michigan 219,606 14.61 1,68 8. Michigan 1,283,981 85.39 9,85 9. System Passenger, Line 4 100.00 2,95 10. Divided relatively with the Total Mileage of Passenger Trains (including C.A.N.W. and C.M.A.St.P. operations into Marquette, and proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 951,427 11. Outside Michigan 158,178 16.63 44	1. System Total, per Annual Report		% 100.00	\$ 14,534
5. System Freight, Line 3 6. Divided relatively with the Total Mileage of Freight Trains (including proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 7. Outside Michigan 7. Outside Michigan 9. System Passenger, Line 4 10. Divided relatively with the Total Mileage of Passenger Trains (including C.&N.W. and C.M.&St.P. operations into Marquette, and proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 11. Outside Michigan 79.48 11.50 10.50 11.50 100.00 11.50 1.503,587 219,606 14.61 1,60 1,283,981 85.39 9,80 100.00 2,90 100.00 2,90 100.00 2,90 100.00 100.00 2,90 100.00 100.				
5. System Freight, Line 3 6. Divided relatively with the Total Mileage of Freight Trains (including proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 7. Outside Michigan 9. System Passenger, Line 4 10. Divided relatively with the Total Mileage of Passenger Trains (including C.A.N.W. and C.M.ASt.P. operations into Marquette, and proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 11. Outside Michigan 12. Outside Michigan 13. Outside Michigan 14. Outside Michigan 15. System Passenger, Line 4 100.00 15. System Passenger, Line 4 100.00 16. System Passenger, Line 4 16. System Passenger, Line 4 17. System Passenger, Line 4 18. System Passenger, Line 4 19. System Passenger, Line 3 19. System Passenger, Line 4 19. System Passenger, Line 3 19. System Passenger, Line 3 19. System Passenger, Line 3 19. System Passenger, Line 4 19. System Passenger, Line 3 19. System Passenger, Lin	3. Freight		ACCUSED TO THE REAL PROPERTY.	11,591
6. Divided relatively with the Total Mileage of Freight Trains (including proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 7. Outside Michigan 8. Michigan 9. System Passenger, Line 4 10. Divided relatively with the Total Mileage of Passenger Trains (including C.&N.W. and C.M.&St.P. operations into Marquette, and proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 11. Outside Michigan 12. System Passenger Trains (including C.&N.W. and C.M.&St.P. operations into Marquette, and proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 12. Outside Michigan 13. Outside Michigan 14. System Passenger Trains (including C.&N.W. and C.M.&St.P. operations into Marquette, and proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 15. Outside Michigan 16. System Passenger, Line 4 17. System Passenger, Line 4 18. System Passenger, Line 4 19. System Passenger,	4. Passenger		20.52	2,993
age of Freight Trains (including proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 7. Outside Michigan 8. Michigan 9. System Passenger, Line 4 10. Divided relatively with the Total Mileage of Passenger Trains (including C.&N.W. and C.M.&St.P. operations into Marquette, and proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 11. Outside Michigan 158,178 16.63	5. System Freight, Line 3		100.00	11,591
7. Outside Michigan 8. Michigan 9. System Passenger, Line 4 10. Divided relatively with the Total Mileage of Passenger Trains (including C.&N.W. and C.M.&St.P. operations into Marquette, and proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 11. Outside Michigan 219,606 14.61 1,283,981 85.39 9,80 100.00 2,90 100.00 2,90 100.00 2,90 100.00 2,90 100.00 2,90 100.00 2,90 100.00 2,90 100.00 2,90 100.00 100.00 2,90 100.00 100.00 2,90 100.00 100.00 2,90 100.00 100.00 2,90 100.00 100.00 100.00 2,90 100.00 100	age of Freight Trains (including proportion of Mixed and Special), plus Train and Yard Switching, in	1 200 204		
8. Michigan 1,283,981 85.39 9,8 9. System Passenger, Line 4 100.00 2,9 10. Divided relatively with the Total Mileage of Passenger Trains (including C.&N.W. and C.M.&St.P. operations into Marquette, and proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 951,427 11. Outside Michigan 158,178 16.63			44.01	1 000
10. Divided relatively with the Total Mileage of Passenger Trains (including C.&N.W. and C.M.&St.P. operations into Marquette, and proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 11. Outside Michigan 951,427 158,178 16.63				9,898
	10. Divided relatively with the Total Mileage of Passenger Trains (including C.&N.W. and C.M.&St.P. operations into Marquette, and proportion of Mixed and Special), plus Train and Yard Switching, in and outside of Michigan 11. Outside Michigan	158,178	16.63	2,993 498 2,495
14. Divided on Michigan Total Passenger Train	14. Divided on Michigan Total Passenger Tra	dn	100.00	2,495
Car Miles, Ratio No. 3.				
				702
			CONTRACTOR OF THE PARTY OF THE	366
are agers and Daggage 51.13 1,4	Ti. Transcribers and Duffluge		51.18	1,427
18. Michigan Passengers and Baggage, Line 17 19. Divided on Michigan Passenger Miles, Ratio No. 10.	19. Divided on Michigan Passenger Miles,	17	100.00	1,427
			29.33	419
			PERSONAL PROPERTY AND ADDRESS OF THE PERSON NAMED IN	1,008

No. 373-Station Employees.

	%	
1. System Total, per Annual Report, \$194,131; allocated to Michigan by Delf	•	174,817
2. Allocated to Services by Delf.		
3. Freight		79,331
4. Common Freight and Passenger	· 22 28 C. C.	84,073
5. Passenger	10 3,34	11,413
6. Michigan Common, Line 4	100.00	84,073
7. Divided on Station Pay Roll, Ratio No. 17		
8. Freight	87.42	73,497
9 Passenger	12.58	10,576
10. Michigan Freight Recap.:		STEELS.
11. Exclusive, Line 3		79,331
12. Common, Line 8		73,497
13. Total Michigan Freight		152,828
14. Michigan Passenger Recap.:		
15. Exclusive, Line 5		11,413
16. Common, Line 9		10,576
17. Total Michigan Passenger		21,989
18 10% of Michigan Passenger charged to Mail and Express, because of Station Employees having to		
handle Mail to, from and at Stations		2,199
19. Balance, all Passengers and Baggage		19,790
20. Michigan Passengers and Baggage, Line 19	100.00	19,790
21. Divided on Michigan Passenger Miles, Ratio No. 10		
22. Interstate	29.33	5,804
23. Intrastate	70.67	13,986

NOTE—This account was allocated by us, as indicated above. Of the Total Passenger allocation, the following is directly charged Labor on account of Mail:

Sault Ste.	Marie	\$442.50
Marquette	(1) 10 10 10 10 10 10 10 10 10 10 10 10 10	493.95
Champion	NAMES TO BE THE STATE OF THE ST	30.00
Houghton		270.00
Total		1,236.45

No. 374. Weighing, Inspection and Demurrage Bureaus. No. 375. Coal and Ore Wharves.

No. 374 No. 375

1. System Totals, per Annual Report	1,428	\$ 26,636
2. Allocated to Michigan by Delf - All Freight.	1,174	26,636
No. 376. Station Supplies and Expen	808.	
	%	
1. System Total per Annual Report, \$13,117; allocated to Michigan	e a Lia	12,021
2. Allocated to Services.		
3. Freight		3,569
4. Common Freight and Passenger 5. Passenger		7,011
6. Michigan Common, Line 4	100.00	7,011
7. Divided relatively with the total charges to Michigan Freight and Passenger in	100.00	,,,,,,
Account No. 373 \$174,817		Mar ex
8. Freight 152,828		6,129
9. Passenger 21,989	12.58	882
10. Michigan Freight Recap:		0 -00
11. Exclusive, Line 3 12. Common, Line 8		3,569 6,129
13. Total Michigan Freight	and the same	9,698
14. Michigan Passenger Recap:	La Partie	47
15. Exclusive, Line 5		1,441
16. Common, Line 9	A Charles 4	882
17. Total Michigan Passenger (All Passengers and Baggage)	Lotert	2,323
18. Michigan Passengers and Baggage, Line 17	100.00	2,323
19. Divided on Michigan Passenger Miles, Ratio No. 10.		
20. Interstate	29.33	681
21. Intrastate	70.67	1.649

No. 377. Yard Masters and Yard Clerks. No. 378. Yard Conductors and Brakemen. No. 379. Yard Switch and Signal Tenders. No. 380. Yard Enginemen

1. 2. 3. 4. 5.	System Totals, per Annual R Allocated to Michigan by De Marquette Yard St. Ignace Yard Other Yards. (all Freig	alf	No. 377 \$ 5,221 5,221 3,024 0 2,197	No. 378 \$ 58,460 54,633 27,097 11,567 15,969	No. 379 \$ 4,915 4,877 4,078 65 734	No. 380 \$ 41,721 38,737 20,197 7,890 10,650
6 7.	Marquette Yard, Line 3 Divided relatively with the total Yard Switching	100.00	3,024	27,097	4,078	20,197
8. 9.	Miles at Marquette. Freight Passenger	96.48 3.52	2,918 106	26,143 954	3,934 144	19,486 711
10. 11.	St. Ignace Yard, Line 4 Divided relatively with the Total Yard Switching Miles at St. Ignace.	100.00	0	11,567	65	7,890
12. 13.	Freight Passenger	96.21 3.79	0	11,129 438	63 2	7,591 299
14. 15.	Michigan Passenger Marquette Yard, Line 9 Divided relatively with the Passenger Yard Switching	100.00	106	954	_144	711
16. 17. 18.	Miles at Marquette Sleepers and Diners Mail and Express Passengers and Baggage	57.37 1.92 40.71	61 2 43	547 18 389	83 3 58	408 14 289
19.	Michigan Passenger St. Ig- nace Yard, Line 13	100.00	0	438	2	299
20.	Divided relatively with the Passenger Cars over St. Ignace Slip Dock					
21. 22. 23.	Sleepers and Diners Mail and Express Passengers and Bag-	33.09 12.94	0	145 57	. 0	99 39
	gage	53.97	0	236	1	161

No. 377. Yard Masters and Yard Clerks. No. 378. Yard Conductors and Brakemen. No. ""9. "ard Switch and Signal Tenders. No. 380. Yard Enginemen—(Continued)

96. Michigan Freight Recap.: 20 Marquette Yard, Line 8 20 Marquette Yard, Line 8 20 Michigan Express 21 Marquette Yard, Line 8 20 11,129 21
Marquette Yard, Line 8 2,918 26,143 3,934 19,48
26. St. Ignace Yard, Line 12 0 11,129 63 7,50 27. Other Yards, Line 5 2,197 15,969 734 10,60 28. Total Michigan Preight 5,115 53,941 4,731 37,75 29. Michigan Passenger Recap.: 106 954 144 71 20. Marquette Yard, Line 9 106 954 144 71 31. St. Ignace Yard, Line 13 0 438 2 26 32. Total Michigan Passenger 106 1,392 146 1,01 33. Marquette Yard, Line 16 61 547 83 46 34. Marquette Yard, Line 16 61 547 83 46 36. St. Ignace Yard, Line 21 0 145 1 4 37. Michigan Mail and Express Recap.: 61 692 84 507 38. Marquette Yard, Line 17 2 18 3 1 39. St. Ignace Yard, Line 22 0 57 0 3 40. Total Michigan Mail and 2 75 3
Total Michigan Preight 5,115 58,°41 4,731 37,72 ### Michigan Passenger Recap.: ### Marquette Yard, Line 9 106 084 144 71 ### St. Ignace Yard, Line 13 0 438 2 25 ### Total Michigan Passenger 106 1,892 146 1,01 ### Marquette Yard, Line 16 61 547 83 40 ### Marquette Yard, Line 16 61 547 83 40 ### Total Michigan Steepers 61 692 84 507 ### Michigan Mail and Express Recap.: ### Marquette Yard, Line 17 2 18 3 1 ### Marquette Yard, Line 17 2 18 3 1 ### Marquette Yard, Line 22 0 57 0 3 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 2 75 3 10 ### Total Michigan Mail and 3 75 75 3 10 ### Total Michigan Mail and 3 75 75 3 10 ### Total Michigan Mail and 3 75 75 3 10 ### Total Michigan Mail and 3 75 75 3 10 ### Total Michigan Mail and 3 75 75 3 10 ### Total Michigan Mail and Mail an
25. Michigan Passenger Recap.: 26. Marquette Yard, Line 9 31. 8t. Ignace Yard, Line 13 32. Total Michigan Passenger 33. Michigan Silcepers and Diners Recap.: 34. Marquette Yard, Line 16 36. 8t. Ignace Yard, Line 21 36. Total Michigan Eleepers And Diners Recap.: 37. Michigan Mail and Express Recap.: 38. Marquette Yard, Line 17 39. 8t. Ignace Yard, Line 17 39. 8t. Ignace Yard, Line 22 30 57 57 58. Marquette Yard, Line 22 30 57 58 58 58 59 59 50 57 50 58 58 58 58 59 59 50 50 50 50 50 50 50 50 50 50 50 50 50
20. Marquette Yard, Line 9 106 984 144 71 81. St. Ignace Yard, Line 13 0 438 2 26 22. Total Michigan Passenger 106 1,892 146 1,01 32. Michigan Sleepers and Diners 81 547 83 40 25. St. Ignace Yard, Line 21 0 145 1 3 36. Total Michigan Sleepers 61 692 84 507 37. Michigan Mail and Express 8 3 3 38. Marquette Yard, Line 17 2 18 3 3 39. St. Ignace Yard, Line 22 0 57 0 3 40. Total Michigan Mail and 2 75 3 6
31. 8t. Ignace Yard, Line 13 0 438 2 26 32. Total Michigan Passenger 106 1,392 146 1,01 33. Michigan Elizopers and Diners 8 8 40 25. Bt. Ignace Yard, Line 16 61 547 83 40 25. Bt. Ignace Yard, Line 21 0 145 1 3 26. Total Michigan Eleopers 61 692 84 507 27. Michigan Mail and Express Recap.: 3 3 3 38. Bt. Ignace Yard, Line 17 2 18 3 3 39. Bt. Ignace Yard, Line 22 0 57 0 3 40. Total Michigan Mail and 2 75 3 6
35. Michigan Silvepers and Diners Recap.: 34. Marquette Yard, Line 16 61 547 83 46 25. St. Ignace Yard, Line 21 0 145 1 5 36. Total Michigan Sleepers 61 692 84 500 And Diners 37. Michigan Mail and Express Recap.: 38. Marquette Yard, Line 17 2 18 8 1 39. St. Ignace Yard, Line 22 0 57 0 3 40. Total Michigan Mail and 2 75 8 6
Recap.
34. Marquette Yard, Line 16 61 547 83 40 26. St. Ignace Yard, Line 21 0 145 1 3 36. Total Michigan Sleepers 61 692 84 507 37. Michigan Mail and Express Recap.: 38. Marquette Yard, Line 17 2 18 3 1 36. St. Ignace Yard, Line 22 0 57 0 3 40. Total Michigan Mail and 2 75 3 6
36. Total Michigan Sleepers 61 692 84 507 37. Michigan Mail and Express Recap.: 38. Marquette Yard, Line 17 2 18 3 3 38. St. Ignace Yard, Line 22 0 57 0 3 40. Total Michigan Mail and 2 75 3 6
36. Total Michigan Sleepers 61 692 84 507 37. Michigan Mail and Express Recap.: 38. Marquette Yard, Line 17 2 18 3 3 38. St. Ignace Yard, Line 22 0 57 0 3 40. Total Michigan Mail and 2 75 3 6
10 10 10 10 10 10 10 1
Recap.: ### Marquette Yard, Line 17
35. Marquette Yard, Line 17 2 18 3 39. 8t. Igsace Yard, Line 22 0 57 0 3 40. Total Michigan Mail and 2 75 3 5
40. Total Michigan Mail and 2 75 3 5
41. Michigan Passenger and Bag-
mes Rosen :
43 389 58 28
42. 84. Ignace Yard, Line 23 0 236 1 16 44. Total Michigan Passen- 43 625 59 45
gers and Baggage
45. Michigan Passenberr and
Heggage, Line 44 100.00 43 625 59 45
44. Divided on Michigan Passen- gir Miles, Ratio No. 10
47. Interstate 29.33 13 183 17 13
46. Intractate 70.07 80 442 42 31

No. 382. Fuel for Yard Locomotives. No. 388. Water for Yard Locomotives.

No. 386. Lubricants for Yard Locomotives.

No. 887. Other Supplies for Yard Locomotives.

		%	No. 382	No. 386	No. 386	No. 387
1.	System Totals, per Annual		44 198	1 010	801	Eeo
	Report		44,126 40,214	1,218	621 564	568
2. 3.	Allocated to Michigan by Delf Marquette Yard		19,930	479	265	207
4.	St. Ignace Yard		9,661	235	116	68
5.	Other Yards (all freigh	t)	10,823	222	183	272
6.	Marquette Yard, Line 3	100.00	19,930	479	265	207
7.	Divided relatively with the Total Yard Switching miles at Marquette:	N W WE		17 9 Up		
8.	Freight	96.48	19,228	462	256	200
9.	Passenger	3.52	702	17	9	7
10.	St. Ignace Yard, Line 4	100.00	9,661	235	116	68
11.	Divided relatively with the Total Yard Switching Miles at St. Ignace:					
12.	Freight	96.21	9,295	226	112	65
13.	Passenger	3.79	366	9	4	3
14.	Michigan Passenger - Mar-					
	quette Yd., Line 9	100.00	702	17	9	7
15.	Divided relatively with the Passenger Yard Switching Miles at Marquette:				role P	
16,	Sleepers and Diners	57.37	403	10	5	4
17.	Mail and Express	1.92	13	0	0	0
18.	Passengers and Bag- gage	40.71	286	1	4	3
19.	Michigan Passenger—St. Ig- nace Yard, Line 13	100.00	366	9		3
20.	Divided relatively with the Passenger Cars over St. Ignace Slip Dock:	7,00			Language Safegoral	
21.	Sleepers and Diners	33.09	121	3	-1	'1
22.	Mail and Express	12.94	47	1	1	0
23.	Passengers and Bag- gage	53.97	198	5	2	2

No. 382.	Fuel for Yard Locomotives.
No. 385.	Water for Yard Locomotives.
	Lubricants for Yard Locomotives.
	Other Supplies for Yard Locomotives-Continued.

24.	Michigan Freight Recapitu-	No. 382	No. 385	No. 386	No. 387
	tion:				
25.	Marquette Yard, Line 8	19,228	462	256	200
26.	St. Ignace Yard, Line 12	9,295	226	112	65
27.	Other Yards, Line 5	10,623	222	183	272
28.	Total Michigan Freight	39,146	910	551	537
29.	Michigan Passenger Becapit- ulation:				
30.	Marquette Yard, Line 9	702	17	9	7
31.	St. Ignace Yard, Line 13	366	9	4	8
32.	Total Michigan Passenger	1,068	26	13	10
33.	Michigan Sleepers and Diners Recap.:				
34.	Marquette Yard, Line 16	403	10	5	4
35.	St. Ignace Yard, Line 21	121	3	1	1
36.	Total Michigan Sleepers and Diners	524	13	6	5
37.	Michigan Mail and Express Recap.:				
38.	Marquette Yard, Line 17	13	0	0	0
39.	St. Ignace Yard, Line 22	47	1	1	0
40.	Total Michigan Mail and Express	60	1	1	0
41.	Michigan Passengers and Baggage Recap.:				let.
42.	Marquette Yard, Line 18	286	7	4	3
43.	St. Ignace Yard, Line 23	198	5	2	2
1	Total Michigan Passen- gers and Baggage	484	12	6	5
45.	Michigan Passengers and Baggage, Line 44 100.	00 484	. 12	6	5
46.	Divided on Michigan Passen- ger Miles, Ratio No. 10:		And the second		
47,	Interstate 29.	notes (1870) September 1	4	2	1
48	Intrastate 70.	67 342	8	1	A

No. 388. Enginehouse Expenses—Yard. No. 389. Yard Supplies and Expenses.

			No. 388	No. 389
		%		
1.	System Totals, per Annual Report		18,788	1,443
2.	Allocated to Michigan by Delf		17,977	1,374
3.	Marquette Yard		8,550	1,198
4.	St. Ignace Yard		1,984	4
5.	Other Yards (all Freight)		7,443	172
6.	Marquette Yard, Line 3	100.00	8,550	1,198
7.	Divided relatively with the Total Yard Switching Miles at Marquette:			
8.	Freight	96.48	8,249	1,156
9.	Passenger	3.52	301	42
10.	St. Ignace Yard, Line 4	100.00	1,984	4
11.	Divided relatively with the Total Yard Switching Miles at St. Ignace:			
12.	Freight	96.21	1,909	4
13.	Passenger	3.79	75	0
14.	Michigan Passenger—Marquette Yard, Line 9	100.00	301	42
15.	Divided relatively with the Passenger Yard Switching Miles at Marquette:			1.5 - 38
16.	Sleepers and Diners	57.37	173	24
17.	Mail and Express	1.92	6	1
18.	Passengers and Baggage	40.71	122	17
19.	Michigan Passenger—St. Ignace Yard, Line 13	100.00	75	0
20.	Divided relatively with the Passenger Cars over St. Ignace Slip Dock:			
21.	Sleepers and Diners	33.09	25	0
22.	Mail and Express	12.94	10	0
23.	Passengers and Baggage	53.97	40	0
24.	Michigan Freight Recapitulation:			
25.	Marquette Yard, Line 8		8,249	1,156
26.	St. Ignace Yard, Line 12		1,909	4
27.	Other Yards, Line 5		7,443	
28.	Total Michigan Freight		17,601	1,332

No. 388. Enginehouse Expenses—Yard. No. 389. Yard Supplies and Expenses—Continued.

Bank world over the parte to the

29.	Wishlam Parameter %	No. 388	No. 389
30.	Michigan Passenger Recapitulation: Marquette Yard, Line 9		
31.	St. Ignace Yard, Line 13	301	42
32.	Total Michigan Passenger	75	0
	Avon Micingan Phasenger	376	42
33. 34.	Michigan Sleepers and Diners Recapitulation:		
35.	Marquette Yard, Line 16	173	24
36.	St. Ignace Yard, Line 21	25	0
30.	Total Michigan Sleeper and Diners	198	24
37. 38.	Michigan Mail and Express Recapitulation:	Control of	
39.	Marquette Yard, Line 17 St. Ignace Yard, Line 22	6	1
40.		10	0
	Total Michigan Mail and Express	16	1
41. 42.	Michigan Passengers and Baggage Recapitulation		
48.	Marquette Yard, Line 18	122	17
44	St. Ignace Yard, Line 23	40	- 0
	Total Michigan Passengers and Baggage	162	17
45. 46.	Michigan Passengers and Baggage, Line 44 100.00 Divided on Michigan Passenger Miles,	162	
	Ratio No. 10:		
47.	Interstate 29.33	48	5
48.	Intrastate 70.67	114	12
West.			

No. 390 .- Operating Joint Yards and Terminals-Dr.

		%	
1.	System Total, per Annual Report, \$31,426; allocated to Michigan by Delf	ATT ATT ATT ATT	19,421
2.	Allocated to Services by Delf:		
3. 4.	Freight	113/12/50	12,857
4. 5.	Common Freght and Passenger Passenger		6,527
6.	Michigan Common, Line 4	100.00	37
7.	Divided relatively with the direct charges to Michigan Freight and Passenger in this account \$19,38		
8.	Freight 12,85		25
9.	Passenger 6,52	33.67	12
10.	Michigan Freight Recap.:		
11.	Exclusive, Line 3 Common, Line 8		12,857
12. 13.	Total Michigan Freight		12,882
14.	Michigan Passenger Recap.: Exclusive, Line 5		6,527
16.	Common, Line 9		12
17.	Total Michigan Passenger	THE WOOD SET	6,539
18.	Michigan Passenger, Line 17	100.00	6,539
19.	Divided on Michigan Passenger Gross Ton-Miles, Ratio No. 1b:		4.768
20.	Sleepers and Diners	38.67	2,529
21.	Mail and Express	14.19	928
22.	Passengers and Baggage	47.14	3,082
23.	Michigan Passengers and Baggage, Line 22	100.00	3,002
24.	Divided on Michigan Passenger Miles, Ratio No.		
25.	Interstate	29.33	904
26.	Intrastate	70.67	2,178

Note—The Michigan Common portion of this charge is for rental of Telephone Circuit between Mackinaw City, St. Ignace and Mackinaw Island.

No. 391. Operating Joint Yards and Terminals-Cr.

1.	System Total, per Annual Report,		%	•
	*\$17,280; allocated to Michigan	and the same	THE REAL PROPERTY.	*17,280
2	Allocated to Services	A CONTRACTOR	And a desired to	
	Freight			*13,210
	Common Freight and Passenger (Salaries and Club Dues at		- 4 G. V. C. Y	
5	Common Freight and Passenger	da Labateri	Street,	*806
300	(Soo Roundhouse)	New York Williams		*3,042
6.	Presenger			*222
1.	Michigan Common (Salaries and Club		411050	
E S	Dues at Soo), Line 4		100.00	*800
	Divided relatively with the total of charges of Michigan Freight and	ined 1960s	To mession	12 61
	Passenger in Accounts 373 and 376	\$186,838		
9.	Freight	162,526	86.00	*701
10.	Pamenger	24,312	13.01	*105
			11 May 1980	
11.	Michigan Passenger, Line 10	STEEL STEEL	100.00	*105
12.	Divided relatively with the total of			NAME OF STREET
	charges to Michigan Passenger Services in Accounts 373 and 376	8 94 919		
13.	Mail and Express	\$ 24,312 2,199	9.04	
14.	Passengers and Baggage	22,113	90.96	*96
15.	Michigan Common (Soo Roundhouse),			
16.	Line 5	Constant of the	100.00	*3,042
100	Divided relatively with the number of Train Locomotives handled at Soo			
	Roundhouse Roundhouse	1,744		
17.	. Freight	689	39.51	91 000
18.	Mixed .	161	9.23	*1,202 *281
19.	Passenger	894	51.26	*1,559
CHILDREN CO.		CONTRACTOR DATE		

^{*}Typewritten in red.

No. 391. Operating Joint Yards and Terminals-Cr. (Continued)

20.	Michigan Common Mixed, Line 18	100.00	281
21.	Divided relatively with the mileage of Freight and Passenger Cars in Mixed Trains		
22.	Freight	86.01	*242
23.	Passenger	13.99	*39
24.	Michigan Freight Recap.: (other than Salaries and Club Dues at Soo)	Le ex de	
25.	Exclusive, Line 3		*13,210
26.	Common Regular, Line 17		*1,202
27.	Common Mixed, Line 22		*242
28.	Total Michigan Freight other than Salaries at Soo		*14,654
29.	Michigan Passenger Recap.: (other than Salaries and Club Dues at Soo)	Diam's	
30.	Exclusive, Line 6	To Harde Ri	*222
31.	Common Regular, Line 19		*1,559
32.	Common Mixed, Line 23	4600	-39
33.	Total Michigan Passenger, other than Salaries and Club Dues at Soo	ot later.	*1,820
34.	Michigan Passenger, Line 33	100.00	*1,820
35.	Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1b	in the species	
36.	Sleepers and Diners	38.67	*704
37.	Mail and Express	14.19	*258
38.	Passengers and Baggage	47.14	*858
39.	Michigan Freight Recap.:		
40.	Salaries and Club Dues at Soo, Line 9	S - 500 pc	*701
41.	Other, Line 28		*14,654
42.	Total Michigan Freight		*15,355
43.	Michigan Passenger Recap.:		
44.	Salaries and Club Dues at Soo, Line 10		*105
45.	Other, Line 33		1,820
46.	Total Michigan Passenger		*1,925

^{*} Typewritten in red.

No. 391. Operating Joint Yards and Terminals-Cr. (Continued)

47. 48. 49. 50.	Michigan Mail and Express Recap.: Salaries and Club Dues at Soo, Line 13 Other, Line 37 Total Michigan Mail and Express	%	*9 *258 *267
51. 52. 53. 54.	Michigan Passengers and Baggage Recap.: Salaries and Club Dues at Soo, Line 14 Other, Line 38 Total Michigan Passengers and Baggage	nse i	*96 *858 *954
55. 56.	Michigan Passengers and Baggage, Line 54 Divided on Michigan Passenger Miles, Ratio 10	100.00	*954
57. 58.	Interstate Intrastate	29.33 70.67	*280 *674

ten al mark several Total

^{*} Typewritten in red.

No. 392. Train Enginemen.

			%	
1.	System Total, per Annual Report		76	205,500
2. 3. 4.	Assigned to Services by Delf Freight Passenger			132,229 73,271
5. 6.	System Freight, Line 3 Divided relatively with the Total Mileage of Freight train locomotives (including proportion of Mixed and Special) in and outside of Michigan	1,298,722	100.00	132,229
7. 8.	Outside Michigan Michigan	209,795 1,088,927	16.15 83.85	21,355 110,874
9. 10.	System Passenger, Line 4 Divided relatively with the Total Mileage of DSS&A Passenger Train Locomotives (including proportion of Mixed and Special) in and outside of Michigan, and on Mineral		100.00	78,271
11. 12. 13.	Range and DSS&A Outside Michigan Michigan—M. R. Michigan—D. S. S. & A.	990,785 161,364 43,410 786,011	16.29 4.38 79.33	11,936 3,209 58,126
14	Michigan D. S. S. & A. Passenger, Line 13) - /2 Jul	100.00	58,126
15.	Divided on Michigan Passenger Gross Ton-miles, Ratio No. 1b		i z di u	
16. 17. 18.	Sleepers and Diners Mail and Express Passengers and Baggage	All the little	38.67 14.19 47.14	22,477 8,248 27,401
19.	Michigan Passengers and Baggage, Line 18		100.00	27,401
20.	Divided on Michigan Passenger Miles, Ratio No. 10			0.712
21. 22.	Interstate Intrastate		29.33 70.67	8,037 19,364

No. 394 .- Fuel for Train Locomotives.

Market and the second

1. System Total, per Annual Report		%	440,587
2. Divided to Services by Delf. 3. Regular Freight			
4. Mixed (all Michigan)			294,652 2,325
6. Special 6. Regular Passenger			471
			143,139
7. System Regular Freight, Line 3 8. Divided relatively with the total Mile-		100.00	294,652
age of Regular Freight Train Locomo- tives in and outside Michigan.			
9. Outside Michigan	1,282,941 209,749	16.35	48,176
10. Michigan	1,073,192	83.65	246,476
11. Michigan Mixed, Line 4		100.00	2,325
12. Divided relatively with the Mileage of Freight and Passenger Cars in Mixed Trains.			
13. Freight		86.01	2,000
14. Passenger	A discount	13.99	325
15. System Special, Line 5		100.00	471
 Divided relatively with the Total Mileage of Special Train Locomotives in and outside of Michigan. 	2,117		282 71
17. Outside Michigan	248	11.76	55
18. Michigan	1,868	88.24	416

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No. 394-Fuel for Train Locomotives (Continued).

			%	•
	 Michigan Special, Line 18 Divided relatively with the Michigan Mileage of Special Train Locomotives in Mixed and Passenger Services. 	1,868	100.00	
21. 22.	Mixed	1,443 425	77,25 22.75	321 95
23.	Michigan Special Mixed, Line 21	CAVAS N	100.00	321
	Divided relatively with the Mileage of Freight and Passenger Cars in Special Mixed Trains.			
25.	Freight	64 100	72.85	284
26.	Passenger		27.15	87
	Michigan Special Passenger Recap:		54 - July 19	100
28.	Exclusive, Line 22			95
29.				87
30.	Passenger Total Michigan Special			182
31.	System Regular Passenger, Line 6	12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	100.00	143,139
	Divided relatively with the Total Mileage of Regular DSS&A Passenger Train Locomotives in and outside of Michigan.	987,877		
33.	Outside Michigan	161,161	16.32	23,360
34.	Michigan (including Mineral	and the second	D. Belling	100
	Range)	826,216	83.68	119,779
	Michigan Regular Passenger, Line 34	279	100.00	119,779
	Divided relatively with the Michigan Mileage of Regular DSS&A Passenger Train Locomotives on Mineral Range and DSS&A.	826,216		
37.	Mineral Range	43,410	5.25	6,288
38.	D.8.8.&A.	782,806	94.75	113,491

No. 394.—Fuel for Train Locomotives—Continued.

30. Michigan Freight Recap:	%	
40. Regular, Line 10		940 470
41. Mixed, Line 13		246,476 2,000
42. Special, Line 25		2,000
43. Total Michigan Freight		248,710
44. Michigan Passenger Recap:		
46. Mixed, Line 14	out to the	325
46. Special, Line 30		182
47. Regular, Line 38	FACE COLUMN	113,491
48. Total Michigan Passenger		113,998
49. Michigan Passenger, Line 48	100.00	113,998
50. Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1 b.	100.00	110,000
51. Sleepers and Diners	38.67	44 000
52. Mail and Express	14.19	44,083
53. Passengers and Baggage	47.14	16,176 53,739
54. Michigan Passengers and Baggage,	deleta 有。解数 加速运动	
Line 53	100.00	53,739
55. Divided on Michigan Passenger Miles, Ratio No. 10		<u> </u>
56. Interstate	29.33	15 700
57. Intrastate	70.67	15,762 87,977
		91,011

No. 397 .- Water for Train Locomotives.

		%	
1.	System Totals, per Annual Report	100.00	17,176
2.	Divided to Services relatively with	STREET STREET, STREET	
	Account No. 394	440,587	
3.	Regular Freight	294,652 66.88	11,487
4.		2,325 .53	91
5.	160 H 180 M 25 B 26 M 25 B 26 M 26	471 .10	17
6.	Regular Passenger	143,139 32.49	5,581
7.	System Regular Freight, Line 3	100.00	11,487
8.	Divided relatively with Account No. 394		
9.	Outside Michigan	16.35	1,878
10.	Michigan	83,65	9,609
11.	Michigan Mixed, Line 4	100.00	91
12.	Divided relatively with Account No. 394.		
13.	Freight	86.01	78
14.	Passenger	13.99	13
15.	System Special, Line 5	100.00	17
16.	Divided relatively with Account No. 394.		
17.		11.76	2
18.	Michigan	88.24	15
19.	Michigan Special, Line 18	100.00	15
20.	Divided relatively with Account No. 394.		
21.	Mixed	77.25	12
22.	Passenger	22.75	3
23.	Michigan Special Mixed, Line 21	100.00	12
		Application of the second	
25.	Freight	72.85	9
26.	Passenger	27.15	8
27.	Michigan Special Passenger Recap:	assemble!	
28.	Exclusive, Line 22		3
29.	Mixed, Line 26		8
30.	Total Michigan Special Passenger	in christi (an hai	1.27

No. 597-Water for Train Locomotives (Continued).

	%	
31. System Regular Passenger, Line 6 32. Divided relatively with Account No. 394.	100.00	5,581
38. Outside Michigan 34. Michigan	16.82 83.68	911 4,670
36. Michigan Regular Passenger, Line 34 36. Divided relatively with Account No. 394.	100.00	4,670
37. Mineral Range 38. D.S.S.A.A.	5.25 94.75	245 4,425
30. Michigan Freight Recap: 40. Regular, Line 10 41. Mixed, Line 18 42. Special, Line 25 48. Total Michigan Parisht	Control (Control (Con	9,609 78
44. Michigan Passenger Recap:		9,696
46. Mixed, Line 14 46. Special, Line 30 47. Regular, Line 38 48. Total Michigan Passenger	in the second	18 6 4,425 4,444
49. Michigan Passenger, Line 48 50. Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1 b.	100.00	4,444
Ton Miles, Ratio No. 1 b. 51. Sleepers and Diners 52. Mail and Express 53. Passengers and Baggage	88.67 14.19 47.14	1,718 631 2,095
54 Michigan Passengers and Baggage,	100.00	
M. Divided on Michigan Passenger Miles, Ratio No. 10.	100.00	2,096
66. Interstate 87. Intrastate	29.38 70.67	614 1,481

No. 389.—Lubricants for Train Locomotives.

2. Divided to	otal, per Annual Report Services. neral Range Passenger (al	1	%	6,899
Michigat 4. Re 5. Mi 6. Sp 7. Re	n) gular Freight xed (all Michigan) ecial Mixed gular Passenger (include Special Passenger)	le troi en allemento di compartino	10 km/ 1000	180 4,142 41 6
8. System Re 9. Divided re age of Re tives in	egular Freight, Line 4 latively with the Total Mile egular Freight Train Locomo and outside of Michigan.	1,282,941	100.00	4,142
10. Out	tside Michigan chigan	209,749 1,073,192	16.85 83.65	677 3,456
12. Michigan M 13. Divided rel Freight a	fixed, Line 5 latively with the Mileage of and Passenger Cars in Mixed		100.00	_41
14. Fre	ight senger	era eta eta eta eta eta eta eta eta eta et	86.01 13.99	35
17. Divided rela	cial Mixed, Line 6 atively with the Total Mile- pecial Mixed Train Locomo- nd outside of Michigan.	1,507	100.00	-6
18. Out	side Michigan higan	64 1,443	4.25 95.75	0
21. Divided rela Freight as	pecial Mixed, Line 19 atively with the Mileage of ad Passenger Train Cars in ixed Train.		100.00	0
22. Frei		il Verb	72.85 27.15	4 2

No. 398 .- Lubricants for Train Locomotives -- Continued.

		%	
24. System Regular Passenger, Line 7	Spring 1	100.00	2,580
25. Divided relatively with the Total Mileage of DSS&A Passenger Train Locomotives (including Special Passenger) in and outside of Michigan.	944,577	organis gastri gastri	
26. Outside Michigan	161,346	17.08	441
27. Michigan	783,231	82.92	2,139
28. Michigan Freight Recap:	in the same	Canada Inti	
29. Regular, Line 11			3,465
80. Mixed, Line 14 81. Special Mixed, Line 22	September .		3
31. Special Mixed, Line 22 32. Total Michigan Freight			3,504
10th Michigan Preignt	F_{ij} (4)	1247 135 m	0,004
33. Michigan Passenger Recap:			
84. Mixed, Line 15			
85. Special Mixed, Line 23 86. Regular, Line 27	SERVICE STATE	west water	2,139
37. Total Michigan Passenger			2,147
1 Total Alcargan 1 amongo			-,11
38. Michigan Passenger, Line 37		100.00	2,147
39. Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1 b.	Notice	a resident	
40. Sleepers and Diners		38.67	830
11. Mail and Express		14.19	305
42. Passengers and Baggage	anthus a	47.14	1,012
43. Michigan Passengers and Baggage, Line 42	-	100.00	1,012
44. Divided on Michigan Passenger Miles, Ratio No. 10.	Charles (Co.)		
45. Interstate	ASTONIC T	29.33	297
46. Intrastate		70.67	715

No. 399. Other Supplies for Train Locomotices.

	S		%	\$
	System Total, per Annual Report	1112		3,936
2. 3.	Divided to Services (Hillman data). Mineral Range Passenger (All			
o.	Michigan)	7.00		63
4.	Regular Freight	The season	And It	2,421
5.	Mixed (All Michigan)	ASSET SE		32
6.	Special	KIRKS -		4
7.	Regular Passenger	na nasa i		1,416
8.	System Regular Freight, Line 4	Capte was	100.00	2,421
	Divided relatively with the Total Mile-	1914 Julio		
	age of Regular Freight Train Locomo-	at entitle	A SA	
	tives in and outside of Michigan.	1,282,941		
10.	Outside Michigan	209,749	16.35	396
11.	Michigan	1,073,192	83.65	2,025
12.	Michigan Mixed, Line 5	(155. ± 17). 1813	100.00	32
13.	Divided relatively with the Mileage of Freight and Passenger Cars in Mixed Trains.	21 5/83	Hombie Heat	
14.	Freight		86.01	28
15.	Passenger		13.99	1
16.	System Special, Line 6	TE SHALL I	100.00	
	Divided relatively with the Total Mileage of Special Train Locomotives in	(in december) December		
	and outside of Michigan.	2,117		and the
18.	Outside Michigan	249	11.76	0
19.	Michigan	1,868	88.24	4
20.	Michigan Special, Line 19	uki besate Marangan	100.00	4
21.	Divided relatively with the Michigan Mileage of Special Train Locomotives	ti tera pip	See 1	
365	in Mixed and Passenger Services.	1,868		
22.	Mixed	1,443	77.25	8
23.	Passenger	425	22.75	1

253

25.60

No. 399.—Other Supplies for Train Locomotives	Continue	d.
	%	8
24. Michigan Special Mixed, Line 22 25. Divided relatively with the Mileage of Freight and Passenger Cars in Mixed Trains.	100.00	
26. Freight 27. Passenger	72.86 27.15	2 1
28. Michigan Special Passenger Recap: 29. Exclusive, Line 23 30. Mixed, Line 27 31. Total Michigan Special		1 1 9
Passenger		
32. System Regular Passenger, Line 7 33. Divided relatively with the Total Mileage of Regular DSS&A Passenger Train Locomotives in and outside of Michigan. 943,967	100.00	1,416
Michigan. 943,967 34. Outside Michigan 161,161 35. Michigan 782,806	17.07 82.93	242 1,174
36. Michigan Freight Recap: 37. Regular, Line 11 38. Mixed, Line 14 39. Special, Line 26 40. Total Michigan Freight		2,025 28 2 2,055
41. Michigan Passenger Recap: 42. Mixed, Line 15 43. Special, Line 31 44. Regular, Line 35 45. Total Michigan Passenger		1,174 1,180
46. Michigan Passenger, Line 45 47. Divided on Michigan Passenger Gross	100.00	1,180
Ton Miles, RatioN o. 1 b. 48. Sleepers and Diners 49. Mail and Express 50. Passenger and Baggage	38.67 14.19 47.14	456 168 556
51. Michigan Passengers and Baggage, Line 50	100.00	556
52. Divided on Michigan Passenger Miles, Ratio No. 10	Carried St.	A CONTRACTOR
58. Interstate 54. Intrastate	29.88 70.67	168 393

No. 400.—Enginehouse Expenses—Train.

	%	
1.	System Total, per Annual Report, \$55,955; assigned	40.000
	to Michigan by Delf.	48,306
2.	Assigned to Services by Delf.	~ ~ ~
3.	Freight	29,942
4.	Passenger	18,364
5.	Michigan Passenger, Line 4 100.00	18,364
6.	Divided on Michigan Passenger Gross Ton Miles, Ratio No. 1 b.	
7.	Sleepers and Diners 38.67	7,101
8.	Mail and Express 14.19	2,606
9.	Passengers and Baggage 47.14	8,657
10.	Michigan Passengers and Baggage, Line 9 100.00	8,657
11.	Divided on Michigan Passenger Miles, Ratio No. 10	
12.	Interstate 29.33	2,539
13.	Intrestate 70.67	6,118

More.—All divided on basis of Engines handled at each particular Enginehouse.

No. 401. Trainmen.

i	System Total, per Annual Report	\$ \$235,476
1	Preight	170,836 64,640
8 7	System Freight, Line 1	170,836
	Michigan	29,196 141,640
8.	System Passenger, Line 4	64,640
11. 12. 13.	Outside Michigan	10,704 2,985 51,001
34.	Michigan D., S. S. & A. Passenger, Line 13	51,001
18. 17. 18.	Divided on Passenger Trainmen's Pay Roll, Ratio No. 17a: Conductors	27,301 14,550 9,150
19. 30. 31.	Michigan Passenger-train Conductors Line 16	12,650
22 M M M M	Michigan Common Passenger Train Operation Recap: Brakemes, Line 17 50% Conductors, Line 21 Total Michigan Common Passenger Train Operations.	14,550 13,650 28,300
24. 27.	Michigan Common Passenger-train Operations, Line 25	28,200
38. 39. 30.	Sleepers and Diners	8,116 4,244 15,840
21. 22. 23. 24. 26.	Michigan Passengers and Baggage Recap: Baggagemen, Line 13 60% Conductors, Line 20. Coanmon, Line 30 Total Michigan Passengers and Baggage.	9,150 13,651 15,840
84. 87.	Michigan Passengers and Baggage, Line 25	88,641
20.	Interestate	11,383 37,308

⁽a) Mileage of D. S. S. & A. Locomotives taken as Train Miles.

No. 402.-Train Supplies and Expenses.

	Maria de la companya	
1. System Total, per Annual Report	%	42,403
2. Assigned to Services by Delf. 3. Freight		9,983
3. Freight 4. Passenger	A STATE OF THE STATE OF	32,420
5. System Freight, Line 3	100.00	9,983
6. Divided relatively with the Total Mileage of Freight Trains (including proportions of Mixed and Special), plus Train Switching, in and outside of Michigan	1,184,188	
7. Outside Michigan	202,368 17.09	1,706
8. Michigan	981,820 82.91	8,277
 System Passenger, Line 4 Divided relatively with the Total Mileage of DSS&A Passenger Trains (including proportion of Mixed and Special), plus Train Switching, in and outside of Michigan, and on Mineral Range and DSS&A. 	955,468	32,420
11. Outside Michigan	159,178 16.56	5,369
12. Michigan-M.R. 13. Michigan-D.S.S.&A.	43,410(a) 4.54 753,880 78.90	1,472 25,579
14. Michigan D.S.S.&A. Passenger, Line 13	100.00	25,579
15. Divided on Michigan DSS&A Passenger Train Car Miles, Ratio No. 3 a.	THE RESIDENCE OF THE PARTY OF T	
16. Sleepers and Diners	28.78	7,361
17. Mail and Express	15.05	3,850
18. Passengers and Baggage	56.17	14,368
19. Michigan Passengers and Baggage, Line 18	100.00	14,368
20. Divided on Michigan Passenger Miles, Ratio No. 10		eller sell, s
21. Interstate	29.33	4,214
22. Intrastate	70.67	10,15

⁽a)—Mileage of DSS&A Locomotives taken as Train Miles.

No. 408. Operating Sleeping Cars.

1. System Total, per Annual Report, \$14,455; allocated to Michigan by Delf

All Sleepers and Diners.

No. 404. Signal and Interlocker Operation.

		%	1
1.	System Total, per Annual Report, \$1,364; allocated to Michigan	100.00	01
2.	Divided as per data on page following Account No.	100.00	31
3.	Preight	94.76	29
4.	Passenger	5.24	2
6.	Michigan Passenger, Line 4	100.00	2
6.	Divided on Michigan Total Passenger-train Car Miles, Ratio No. 3		
7.	Sleepers and Diners	28.13	1
8.	Mail and Express	14.68	0
9.	Passengers and Baggage	57.19	1
10.	Michigan Passengers and Baggage, Line 9	100.00	1
1.	Divided on Michigan Passenger Lines, Ratio No. 10	1000	
2.	Interstate	29.33	0
8	Intrastate	70.67	1

Norn.—The Michigan portion of this charge is for Fuel.

No. 405. Crossing Protection.

	%	
System Total, per Annual Report, \$9,664; allocated to Michigan	100.00	9,184
Divided as per data on following page		
	94.76	8,703
Passenger	5.24	481
Michigan Passenger, Line 4	100.00	481
Divided on Michigan Total Passenger-train Car-	3 3 4 6	* 10.3
Sleepers and Diners	28.13	135
	14.68	.71
Passengers and Baggage	57.19	275
Michigan Passengers and Baggage, Line 9	100.00	275
Divided on Michigan Passenger Miles Batio No. 10		
Interstate	29.33	81
Intrastate	70.67	194
	to Michigan Divided as per data on following page Freight Passenger Michigan Passenger, Line 4 Divided on Michigan Total Passenger-train Carmiles, Ratio No. 3 Sleepers and Diners Mail and Express Passengers and Baggage Michigan Passengers and Baggage, Line 9 Divided on Michigan Passenger Miles Ratio No. 10 Interstate	System Total, per Annual Report, \$9,664; allocated to Michigan Divided as per data on following page Freight Passenger Michigan Passenger, Line 4 Divided on Michigan Total Passenger-train Carmiles, Ratio No. 3 Sleepers and Diners Mail and Express Passengers and Baggage Michigan Passengers and Baggage, Line 9 Divided on Michigan Passenger Miles Ratio No. 10 Interstate 100.00 100.00 100.00 100.00 29.33

Norm.—The Michigan portion of this charge is made up of the following:

Marquette	\$5,458.04
Negaunee	1,848.29
Ishpeming	1,330.25
St. Ignace	485.25
Houghton	21.00
Fuel	40.94
Total	\$9,183.77

Data for Dividing Accounts Nos. 404 and 405.

Data is based on the following:

Results, Passenger Time

Freight Time

- (a) An examination of the Despatcher's Daily Train Register for one week in July, 1915, and one week in January, 1916, from which we were able to ascertain the number of trains, class of service and approximate amount of time spent by each in the protected areas at Negaunce and Ishpeming, and the number and class of Service of trains, entering and leaving Marquette and St. Ignace.
- (b) The estimating of amounts of time for train and train locomotive movements at Marquette and St. Ignace, for trains for which no other approximation of time could be had, as follows:

Ot Image		Minutes
or ignace:	Passenger Trains East and West Bound in Yard I	imits 2
	Passenger Locomotives to or from Roundhouse	2
	Freight Trains Departing	4
A CONTRACT	Freight Locomotives to or from Roundhouse	2
Marquette:	Passenger Trains East or West Bound to and Yard Limits	from
	Passenger Locomotives to or from Roundhouse	9
	Freight Trains Fact on War 20 Million Roundhouse	5
	Freight Trains East or West Bound Departures	5
	Freight Trains West Bound Arrivals	10
	Freight Trains East Bound Arrivals	20
	Freight Locomotives to or from Roundhouse	
	Ore Trains, in or out	10
	Ore Trains Lecomotion all	5
	Ore Trains Locomotives, all movements	10
Yard switch	ing at all points per statistical mile	10

5 481

94.76

100.00

99 054

104 535

No. 407.—Telegraph and Telephone Operation.

		1	%	
1.	System Total, per Annual Report		100.00	108
900000	Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 372 to 420 in- clusive, except 407 and 410 (see detail	\$1,525,188		<u></u>
3.	Outside Michigan	239,655	15.71	17
4.	Michigan	1,285,533	84.29	91
5.	Michigan Total, Line 4		100.00	91
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405 in- clusive, 418 and 419 (see detail page following Account No. 371) Freight	\$1,251,911 929,755	74.27	68
8.	Passenger	322,156	25.73	23
	Michigan Passenger, Line 8 Divided relatively with the total of charges to Michigan Passenger Services in Accounts 372 to 405 inclusive, 418 and 419 (see detail page follow-		100.00	_23
	ing Account No. 371)	322,156	10.140.4	
11.	Sleepers and Diners	107,936	33.50	8 3
12. 13.	Mail and Express	39,737	12.34	
	Passengers and Baggage	174,483	54.16	12
4.	Michigan Passengers and Baggage, Line 13	in the state	100.00	12
15.	Divided on Michigan Passenger Miles, Ratio No. 10.	H WAR	El textes	
16.	Interstate		29.33	4
17.	Intrastate		70.67	8

No. 410. Stationery and Printing.

	System Total, per Annual Report Divided relatively with the total of charges to Michigan and outside of Michigan in Accounts 372 to 420 in- clusive, except 407 and 410 (see de-		100.00	16,085
4	tail page following Account No. 371) Outside Michigan Michigan	\$1,525,188 239,655 1,285,533	15.71 84.29	2,527 13,558
5. 6.	Michigan Total, Line 4 Divided relatively with Delf's 1917 allocation of this account to System		100.00	13,558
7. 8. 9.	Services Freight Common Freight and Passenger Passenger	7,583 4,800 3,752	46.83 29.84 23.33	6,349 4,046 3,163
10. 11. 12. 18.	Michigan Common, Line 8 Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405 inclusive, 418 and 419 (see detail page following Account No. 371) Freight Passenger	\$1,251,911 929,755 322,156	74.27 25.73	4,046 3,005 1,041
14. 15. 16. 17.	Michigan Freight Recap.: Exclusive, Line 7 Common, Line 12 Total Michigan Freight			6,349 3,005 9,354
18. 19. 20. 21.	Michigan Passenger Recap.: Exclusive, Line 9 Common, Line 13 Total Michigan Passenger			3,163 1,041 4,204

No. 410. Stationery and Printing (Continued).

American production of the contract of the con

	Committee to the property of t		70	
22.	Michigan Passenger, Line 21	e yaz rezini. Gerline a Alas	100.00	4,204
23.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 372 to 405 in- clusive, 418 and 419 (see detail page following Account No. 371)	\$ 322,156	e de la companya de l	
24	Sleepers and Diners	107,936	33.50	1,408
25.	Mail and Express		12.34	519
26.	Passengers and Baggage	174,483	54.16	2,277
27.	Michigan Passengers and Baggage, Line 26	11 1210-1210 1211-1210-1210-1210-1210-1210-1210-12	100.00	2,277
28.	Divided on Michigan Passenger Miles, Ratio No. 10		S SUR TO	
20.	Interstate	d - English	29.33	668
29. 30.	Intrastate	the streets	70.67	1,609
STATE OF THE PARTY		A STATE OF THE REAL PROPERTY.	Tomorrow Company	

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decided the property of the company applicable

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Markingson and Property

No. 411. Other Expenses.

		KIND DIN	NO CONTRACTOR OF
1.	System Total, per Annual Report,	%	1.8
	\$1,778; allocated to Michigan		1,509
2.	Allocated to Services Freight		1 400
4.	Common Freight and Passenger		1,468
5.	Pattenger	ey sy	12
6.	Michigan Common, Line 4	100.00	29
8.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405, inclusive, 418 and 419 (see detail page following Account No. 371) \$1,251,911 Freight 929,755	74.27	21
9.	Passenger 322,156	25.73	7
10. 11.	Michigan Freight Recap.: Exclusive, Line 3		1.468
12.	Common, Line 8		22
13.	Total Michigan Freight		1,490
14.	Michigan Passenger Recap.; Exclusive, Line 5	(tell) Ho	12
16.	Common, Line 9	ris bitale	7
17.		No. of the	19
18.		100.00	19
10.	Divided relatively with the total of charges to Michigan Passenger Serv-		
	ices in Accounts 372 to 405 inclusive, 418 and 419 (see detail page follow-		
	ing Account No. 371) \$322,156		
20. 21.	Sleepers and Diners 107,936 Mail and Express 39,737	33.50 12.34	7
22.	Mail and Express 39,737 Passengers and Baggage 174,483	54.16	2 10
23.	Michigan Passenger and Baggge, Line 22	100.00	10
24.	Divided on Michigan Passenger Miles, Ratio No. 10		
25 26.	Interstate Intrastate	29.33 70.67	3 7
200		10.01	

No. 412. Operating Joint Tracks and Facilities-Dr.

	jak asaa in balan asaa ka barkana	A TORING	%	•
1.	System Total, per Annual Report, \$4,228; allocated to Michigan by Del	e		1,041
2.	Allocated to Services by Delf.			0.10
3.	Freight			849 137
4.	Common Freight and Passenger Passenger (Soo Bridge)	at history	LOSA CATA	55
6.	Michigan Common, Line 4		100.00	
7.	Divided relatively with the total of charges to Michigan Freight and		Territorial del	
	Passenger in Accounts 372 to 405, in-	e de la companya de l		
	clusive, 418 and 419 (see detail page following Account No. 371	\$1,251,911	as foliavi	1 1
8.	Freight	929,755	74.27	102
9.	Passenger	322,156	25.73	35
10.	Michigan Freight Recap.:	Acceptant	and a	M SMI
11.	Exclusive, Line 3	1	School Co.	849
12.		onld eyldall		1.02
13.	Total Michigan Freight	PERMIT A		951
14.	Michigan Passenger Decab.;	rma "uvus liitai li		
15.	Exclusive, Line 5	aveil lick of		55
16.	Common, Line 9			35
17.	Total Michigan Passengers			90
18.	Michigan Passenger, Line 17	o aculating	er 9° - 200	90
19.	Allocated to Interstate Passengers and		anifet sala	
	Baggage, account of Soo Bridge	while while	eliter see	55
20.	Balance	Saute February		35
21.	Michigan Passenger, other than Soo Bridge, Line 20	intell	100.00	35
22.	Divided relatively with the total of			
	charges to Michigan Passenger Serv-			
March	ices in Accounts 372 to 405, inclusive,			
	418 and 419 (see detail page following Account No. 371)	\$322,156	100	Ay Code
23.	Sleepers and Diners	107,936	33.50	12
24.		39,737	12.34	4
25.	Passengers and Baggage	174,483	54.16	19

all supplied that which to be not sould

No. 412. Operating Joint Tracks and Facilities-Dr.-Continued.

The common services of the control o

polytic frame A may intell above to

	THE TRANSPORT OF THE BOAR OF THE	claretty for %	
26.	Michigan Passengers and Baggage, other than Soo Bridge, Line 25	100.00	19
27.	Divided on Michigan Passenger Miles,	(a fields of Experience)	
28. 20.	Ratio No. 10 Interstate Intrastate	29.33 70.67	6 13
30.	Michigan Interstate Passengers and Baggage Recap.:	Military was to	
31. 32.	Soo Bridge, Line 19 Other, Line 28	eril singus	35
88.	Total Michigan Interstate Passen- gers and Baggage	represent any old.	61

Norn.—The Michigan Common portion of this charge is made up of the following:

And the second of the second o

Company bearing

Supplies, Sidnaw Station \$134.09
Crossing Gates, Ishpeming 3 07
Total \$137.16

the survey and the second contract of

He was the state of

AT AN EAST STO

No. 413. Operating Joint Tracks and Facilities-Or.

			%	
1.	System Total, per Annual Report, *\$5,454; allocated to Michigan			*3,884
2.	Allocated to Services			
3.	Freight			*2,287
4	Common Freight and Passenger	A	vites) (i.l.	*784
5.	Passenger	and the second		*813
6.	Michigan Common, Line 4		100.00	*784
7.	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405, in- clusive, 418 and 419 (see detail page following Account No. 371)	\$1,251,911	te ago an Yadir din Yadiri din Kalini	
8.	Freight	929,755	74.27	*582
9.	Passenger	322,156	25.73	*202
10.	Michigan Freight Recap.:			
11.	Exclusive, Line 3	TING WANTE	AST ALE	*2,287
12.	Common, Line 8		muller S	*582
13.	Total Michigan Freight	Chair waters	er action	*2,869
14.	Michigan Passenger Recap.:	awarti ya ku	12 12 17 17	
15.	Exclusive, Line 5			*813
16.	Common, Line 9			*202
17.	Total Michigan Passenger	has all a	-2731 - 2421	*1,015
18.	Michigan Passenger, Line 17		100.00	*1,015
19.	Divided relatively with the total of charges to Michigan Passenger Serv- ices in Accounts 372 to 405, inclusive, 418 and 419 (see detail page follow-		4 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	ing Account No. 371)	\$322,156		
20.	Sleepers and Diners	107,936	33.50	*340
21.	Mail and Express	39,737	12.34	*125
22.	Passengers and Baggage	174,483	54.16	*550

*Typewritten in red.

And the state of t

COLOR LESSON THE LANGE SALES

to be a small to be a sufficient to be the supplemental to be the supplemental to be supp

to lead the after the sales to hearth

against the managed and

No. 413, Operating Joint Tracks and Facilities-Cr. (Continued).

23.	Michigan Passengers and Baggage, Line 22	100.00	*550
24.	Divided on Michigan Passenger Miles, Ratio No. 10	11/19/17 4 19/2	
25. 26.	Interstate Intrastate	29.33 70.67	*161 *389

Norz.—The Michigan Common portion of this charge is made up of the following:

Station Supplies and Expenses at Joint Stations
Station Service, Chassell

Water Station, Michigamme

248.67

"Typewritten in red.

Total

688 Z

\$ -17-15-74

TENSA TENSA

No. 414. Insurance.

System Total, per Annual Report, \$1,-

%

	251; allocated to Michigan by Delf.			1,095
2.	Allocated to Services by Delf. Freight			909 120
4. 5.	Common Freight and Passenger Passenger		oT. meaks	00
6. 7.	Michigan Common, Line 4 Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405, inclusive, 418 and 419 (see detail page following Account No. 371)	# 35 1/21 p. 16 1 p. 1	100.00	120
8. 9.	Freight Passenger	AND THE RESERVE OF THE PARTY OF		89
10. 11. 12. 13.		ments avanta di Nor ara ere and tim and Egotesa	dans grad	909 89 908
14. 15. 16. 17.	Exclusive, Line 5 Common, Line 9 Total Michigan Passenger	il nan eesan u essatumen	i degat il Gine u	97
18.	Michigan Passenger, Line 17 Divided relatively with the total of charges to Michigan Passenger Services in Accounts 372 to 405, inclusive, 416 and 419 (see detail page following Account No. 371)	110 1100 1100	100,00	97
20. 21. 22.	Sleepers and Diners Mail and Express Passengers and Baggage	107,936 39,737 174,483	33.50 12.34 54.16	32 12 53
23.	Michigan Passengers and Baggage		100.00	53
24.	Divided on Michigan Passenger Miles Ratio No. 10			
25. 26.	Interstate Intrastate		29.33 70.67	16 37

Nore.—Common is Agents' bonds and Miscellaneous Transportation Items.

No. 415. Clearing Wrecks.

1.		(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	%	
2	\$5,785; allocated to Michigan Allocated to Services	ari L ^a ionigia	n/Orangida	3,951
3.	Freight Passenger	ereddig M	of Alghability and Alghability	3,518 433
6.	Michigan Passenger, Line 4 Divided relatively with the total of	S NAS ANNE S ST SELTO, VINA B	100.00	433
	charges 'o Michigan Passenger Services in Accounts 372 to 405, inclusive, 418 and 419 (see detail page following Account No. 371)	\$322,156	rearly) of paths :	
7.	Bleepers and Diners Mail and Express	107,936	33.50	145
9.	Passengers and Baggage	39,737 174,483	12.34 54.10	53 235
10.	Michigan Passenger and Bagguge,	and the same	umakin	
11.	Line 9 Divided on Michigan Passenger Miles, Ratio No. 10	n'i chilch Li rozami	100.00	235
12. 13.	Interstate	State State 1	29.33	69
10.	Intrastate	A TAL MENTA	76.67	166

Norn.—Of this charge, \$5.79 was unallocated to State and Services. We have assigned this amount relatively to States and Services, \$3.95 to Michigan, and \$0.43 to Passenger.

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provides Consider the Joseph Adoption Work Will

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	No. 416. Damage to Property.				
1.	System Total, per Annual Report, \$265; allocated to Michigan by Delf.		%	\$ 265	
2.	Allocated to Services by Delf.				
3.	Freight			153	
4.	Common Freight and Passenger		3 07	108	
5.	Passenger		100.00		
6. 7.	Michigan Common, Line 4 Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405, inclusive, 418 and 419 (see detail page following Account No. 371)	\$1,251,911	100.00	108	
8.	Freight	929,755	74.27	80	
9.	Passenger	322,156	25.73	28	
10.	Michigan Freight Recap.:	Sirke Principle	in things		
11.	Exclusive, Line 3	Constitute.	St. Smithalt	153 80	
12.	Common, Line 8 Total Michigan Freight	of manufactures in		000	
13.			11 syractly Constalled	O CO CO CO CONTRACTO	
14.	Michigan Passenger Recap.: Exclusive, Line 5	said Francis	AND REAL PROPERTY AND ADDRESS.		
16.		eriord Cas		28	
17.	Total Michigan Passenger	if bank wolf-	sens L	32	
18.	Michigan Passenger, Line 17		100.00	32	
19.	Divided relatively with the total of charges to Michigan Passenger Serv- ices in Accounts 372 to 405, inclusive, 418 and 419 (see detail page follow-	\$322,156	1 (1990 decide Land Trestice Land Trestice decided and the con-		
	ing Account No. 371)	107,936	33.50	11	
20. 21.	Sleepers and Diners Mail and Express	39,737	12.34	4	
22.	Passengers and Baggage	174,483	54.16	17	
23.	Michigan Passengers and Baggage,				
	Line 22		100.00	17	
24.	Divided on Michigan Passenger Miles, Ratio No. 10				
25.	Interstate		29.33	5	
26,	Intrastate		70.67	12	

No. 417: Damage to Live Stock on Right of Way.

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I.	koliti	ersing a gradeby	%	
	System Total, per Annual Report, \$479; allocated to Michigan by Delf	Carrier Miles	STEE SHOW MISS	389
2.	Allocated to Services by Delf	14772 - 47	40% A 49111 %	000
3.	Freight		40.65	104
4	Passenger		agenta de	285
5.	Michigan Passenger, Line 4		100.00	285
6.	Divided relatively with the total of charges to Michigan Passenger Ser- vices in Accounts 372 to 405 in- clusive, 418 to 419 (see detail page	en esta en en Se se successo Se se successo Se se successo	e i Tempil di 1902) 1907 : S	
	following Account No. 371)	\$322,156	i Taransiya	
7. 8. 9.	Sleepers and Diners	107,936	33.50	95
8.	Mail and Express	39,737	12.34	35
9.	Passengers and Baggage	174,483	54.16	155
10.	Michigan Passengers and Baggage,	at a beginning	100.00	155
11.	Divided on Michigan Passenger Miles, Ratio No. 10	1000	100.00	100
12.	Interstate		29.33	45
13,	Instrastate		70.67	110

No. 418. Loss and Damage-Freight.

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 System Total, per Annual : Michigan by Delf. 	Report, \$9,333; allocated to \$7,673
All Freight.	egi sajahka Posteglaskin da Septemb a da s Bilika sajahka ka sajah sajahkan k

No. 419.—Loss and Damage—Baggage.

1.	System Total, per Annual Report, \$220; allocated to Michigan by Delf. (all Passengers and Baggage)	207
2.	Michigan Passengers and Baggage, Line 1	100.00	207
3. 4. 5.	Divided on Michigan Passenger Lines, Ratio No. 10 Interstate Intrastate	29.33 70.67	61 146

No. 420. Injuries to Persons.

			%	
1.	System Total, per Annual Report, \$32,765; allocated to Michigan			9 14 014
2.	Allocated to Services			\$14,914
3.	Freight			13,478
4.	Common Freight and Passenger Passenger	led the late		284
6.	Michigan Common, Line 4	No. of the second		1,152
1	Divided relatively with the total of charges to Michigan Freight and Passenger in Accounts 372 to 405 inclusive, 418 and 419 (see detail page		100.00	284
	following Account No. 371)	\$1,251,911		
8.	Freight	929,755	74.27	211
9.	Passenger	322,156	25.73	73
10.	Michigan Freight Recap.:			
11.	Exclusive, Line 3 Common, Line 8			13,478
13.	Total Michigan Freight			211
14.	Michigan Passenger Recap.:		- Constitution	13,689
15.				1,152
16.	Common, Line 9	Language Service	Ask Char	73
17.	Total Michigan Passenger	fer steel w	assista	1,225
18. 19.	Michigan Passenger, Line 17 Divided relatively with the total of charges to Michigan Passenger Ser-	han Figura wat negiria	100.00	1,225
	vices in Accounts 372 to 405 in- clusive, 418 and 419 (see detail page following Account No. 371)	\$ 322,156	tears reli-	
20.	Sleepers and Diners	107,936	33.50	410
21.	Mail and Express	39,737	12.34	151
22.	Passengers and Baggage	174,483	54.16	664
28.	Michigan Passenger and Baggage,		100.00	001
24.	Divided on Michigan Passenger Miles, Ratio No. 10		100.00	664
25.	Interstate		29.23	195
26.	Intrastate		70.67	469

VI. Miscellaneous Operations.

Commente of association in the

VI. MISCELLANEOUS OPERATIONS.

No. 441. Dining and Buffet Service.

 System Total, per Annual Report, \$50,588; allocated to Michigan by Delf.

\$41,319

All Sleepers and Diners.

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VII. General.

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VIL GENERAL.

No. 451. Salaries and Espenses of General Officers.

1. 2.	System Totals, per Annual Report Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol-		100.00	80,867
	lowing) Outside Michigan	\$2,930,118 500,611	17.09	5.190
3. 4.	Michigan	2,429,507	82.91	25,177
5.	Michigan Total, Line 4		100.00	25,177
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, III, IV and VI (see detail page fol-	\$2,429,507		14 5 0 °
	lowing	1,803,820	74.25	18,694
7. 8.	Freight Passenger	625,687	25.75	6,483
9. 10.	Michigan Passenger, Line 8 Divided relatively with the total of charges to Michigan Passenger Services in General Accounts I, II, III, IV and VI (see detail page follow-	\$625,687	100.00	6,483
11.	ing) Sleepers and diners	224,698	35.91	2.328
12	Mail and Express	74,654	11.93	773
13.	Passengers and Baggage	326,335	52.16	3,382
14.	Michigan Passenger and Baggage, Line 13		100.00	3,382
15.	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page following)	\$326,335		
16.	Interstate	104,855	32.13	1,087
17.	Intrastate	221,480	67.87	2,295

BENG AL \$81.0 (\$103°)*

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DULUTH SOUTH SHORE & ATLANTIC BAILWAY COMPANY. Floral Year 1917. 569.14

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Details for Dividing Accounts 451, 452, 453, 454, 455, 457, 458, 469, 460 and 461.

17.18	and Baggage.		117,800 \$41,663 16,228 89,096 18,500 13,576 52,827 127,146	04,855 221,480
Range.	Passengers	Total frate	\$58,963 \$17 65,324 16 32,076 18 179,972 52	326,335 104
	a a a	Mail & Express	\$16,366 17,304 40,984	74,654
	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Sleepers & Diners	\$40,619 31,508 111,252 41,819	224,608
I GAN,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Total	\$115,948 104,136 32,076 382,206 41,319	025,687
MICHIGAN,		Freight	\$ 477,457 313,724 40,154 972,485	1,808,820
1		Total	\$ 508,406 417,800 72,230 1,304,603 41,319	2,429,507
20 M	Outside	Mich- igan	\$150,554 79,971 14,915 245,902 9,209	500,611
1001250011	cluding	Mineral Range.	\$ 743,960 407,881 87,146 1,560,596 50,588	2,930,118
Acck			HHEEF	del

No. 452. Salaries and Espenses of Clerks and Attendants.

1.	System Total, per Annual Report		% 100.00	35,612
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page			A. C.
	following Account No. 451)	\$2,930,118		
3.	Outside Michigan	500,611	17.09	6,088
L	Michigan	2,429,507	82.91	29,526
5. 6.	Michigan Total, Line 4 Divided relatively with Delf's alloca-	na jes gregarie stron Elecatora	100.00	29,526
0.	tion to System Services in this accoun	at #35.612	n engineer	
7.	Freight	12,147	34.11	10,071
8.	Common Freight and Passenger	16,392	46.03	13,591
9.	Passenger	7,073	19.86	5,864
10.	Michigan Common, Line 8		100.00	13,591
11.	Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)	\$2,429,507		
12.	Freight	1,803,820	74.95	10,091
13.	Passenger	625,687	25.75	8,500
14.	Michigan Freight Recap.:	-74 Argon		
15.	Exclusive, Line 7	* * *	NOTE OF	10,071
16.	Common, Line 12			10,091
17.	Total Michigan Freight			20,162
18.	Michigan Passenger Recap.:			
19.	Exclusive, Line 9			5,864
20.	Common, Line 13			3,500
21.	Total Michigan Passenger			9,364

No. 372. Settlement Beauties of Clerks and Standards.

Article Tene, par Articula depart.

Of the relative of the life relation.

Subject to including the option of the contract.

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No. 452. Salaries and Espenses of Clerks and Attendants (Continued).

COLUMN THE STREET	100	%	
22. Michigan Passenger, Line 21	Court F doto	100.00	9,364
23. Divided relatively with the total of charges to Michigan Passenger Services in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$625,687	ege balosa ek or pere eksek arkely	
24. Sleepers and Diners	224,698	35.91	3,363
25. Mail and Express	74,654		1,117
26. Passengers and Baggage	326,335	52.16	4,884
27. Michigan Passengers and Baggage, Line	26	100.00	4,884
28. Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II,	ANT TO BE	72 234 7. 20 1 2 01 2014	The o
III, IV and VI (see detail page fol- lowing Account No. 451)	2006,995	de rel	
29. Interstate	104,855	32.13	1,569
30. Intrastate	221,480	67.87	3,315

No. 453. General Office Supplies and Expenses.

	Section Marks and Assembly Deposits		%	\$ 94.976
1.	System Total, per Annual Report	HE SAL WAY	300	42,210
2.	Assigned to States by Delf Outside Michigan (all Freight)			0
3.	Common Michigan and Outside	Michigan		4.275
5.		I alto prospec	r signal	1
6.	Common Michigan and Outside Michiga	n, Line 4	100.00	4,275
7.	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II,	ergerinir Annu 1 Yangiriyat in Kawasaya y	V face fil V face fil	
	III, IV and VI (see detail page following Account No. 451)	\$2,930,118	生物的	
TOL	Outside Michigan	500,611	17 00	731
8.	Michigan	2,429,507		3,544
	and good and the world is assessment to	N. Jelphynes ag	S remarks	in Et
10.	Michigan Common, Line 9	in ve foothe	100.00	3,544
11.	Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, III, IV and VI (see detail page fol-	ON IT IN	r eng gil culaurun s 74.433 sk. guisto	
500	lowing Account No. 451)	\$2,429,507	rates	
12.	Freight	1,803,820		2,631
18.	Passenger	625,687	25.75	913
14.	Michigan Freight Recap.:			
15.	Exclusive, Line 5			1
16.	Common, Line 12			2,631
17.	Total Michigan Freight			2,632

No. 453. General Office Supplies and Expenses (Continued).

No. 557, Course Course & September and Personal Constitution

18.	Michigan Passenger, Line 13	il dig non	% 100.00	913
19.	Divided relatively with the total of charges to Michigan Passenger Serv- ices in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	g variety	ti menunit es bebe a e engrada augus (ti	
20.	Sleepers and Diners	225,698	35.91	328
21.	Mail and Express	74,654	11.93	109
22.	Passengers and Baggage	326,335	52.16	476
23. 24.	Michigan Passengers and Baggage, Line Divided relatively with the total of	22	100.00	476
	charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)	\$326,835	of Spirit Spirit Spiritary VIII	
25.	Interstate	104,855	32.13	153
26.	Intrastate	221,480	67.87	323
1-60900		OF THE STREET, THE PARTY OF THE		

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No. 454. Law Expenses.

	and the second of the second o	%	
1.	System Total, per Annual Report	le teda	15,754
2.	Less cost of this suit	a democratic	4,645
3.	Balance		11,109
4. 5.	System Total, other than cost of suit, Line 3 Assigned to States by Delf.	ngi gadha	11,109
6.	Outside Michigan	Haur b	183
7. 8.	Common Michigan and Outside Michigan Michigan	A ampleh	10,258
9. 10.	Common Michigan and Outside Michigan, Line 8 Divided relatively with the total of charges to Michigan and outside of	100.00	10,258
	Michigan in General Accounts I, II, III, IV and VI (see detail page		
11.	following Account No. 451) \$2,930,118 Outside Michigan 500,611	17.09	1,753
12.	Michigan 2,429,507	82.91	8,505
13.	Common Michigan, Line 12	100.00	8,505
14.	Divided relatively with Delf's allocation to System Services in this account \$ 10,258	et egyidi	
15.	Freight 59	.57	49
16.	Common Freight and Passenger 9,989	97.38	8,282
17,	Passenger 210	2.05	174
18.	Exclusive Michigan, Line 8		668
19.	Allocated to Services by Delf.	Messella.	105
20. 21.	Freight Common Freight and Passenger	No more	36
22.	Passenger	dien tole	527
23.	Michigan Common Freight and Passenger Recap	er stalk aster Listan in a Thi	
24.	Common Michigan, Line 16	46 71 13	8,282
25.	Exclusive Michigan, Line 21	custingly	36
26.	Total Michigan Common Freight and Passenger		8,318

No. 454. Law Expenses (Continued).

27.	Michigan Common, Line 26		100.00	8,318
28.	Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, II, IV and VI (see detail page following Account No. 451) Freight	\$2,429,507	in terminal territoria chell'admin	
30.	Passenger	1,803,820 625,687	74.25 25.75	6,176 2,142
31. 32.	Michigan Freight Recap.: Exclusive, Line 15	lug menu alam	way wan	49
33.	Exclusive, Line 20 Common, Line 29		utor believ	105
35.	Total Michigan Freight	Trought in	Acceptance of	6,176
26.	Michigan Passenger Recap.:		SI DIE	
37.	Exclusive, Line 17			174
38. 39.	Exclusive, Line 22 Common, Line 30		经数据	527
40.	Total Michigan Passenger	and make	In page	2,142
41.	Michigan Passenger, Line 40	need array	s state	2.843
42.	Allocated to Mail and Express, account of DSS&A proportion of Ex-		illandosis Menor	2,010
	penses of Washington Law Firm	transchiper	Leav. N	10001
42	(Note)		Market Co.	174
		or copid at	A abulia	2,669
44.	Michigan Passenger other than Ex- penses of Washington Law Firm		100.00	
15.	Divided relatively with the total of charges to Michigan Passenger Services in General Accounts I, II,	Mgaran kan Mgaran Mala	100.00	2,669
341	III, IV anVd VI (see detail page	egi kaki yar		
	following Account No. 451)	\$625,687	1.2	
7.	Bleepers and Diners Mail and Express	224,698 74.654	35.91 11.93	958 319
B	Passengers and Baggage	326,335	52.16	1,392

No. 454. Law Expenses (Continued).

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49.	Michigan Mail and Express Recap.:		
50.	Expenses of Washington Law	To self-second	10.14
	Firm, Line 42		174
51.	Other, Line 47		319
52.	Total Michigan Mail and Express	eritore logaciones	493
53.	Michigan Passengers and Baggage, Line 48	100.00	1,392
54.	Divided relatively with th etotal of		
	charges to Michigan Interstate		
	and Intrastate in General Ac-		
	counts I, II, III, IV and VI (see	Same of the D	
	detail page following Account No.		Or a Second
	451)	,335	11
55.	Interstate 104	,855 32.13	447
56.	Intrastate 221	,480 67.87	945
	Carry San Tempera (1 a de 1997 de 19	ME STREET	48

Norg.—This charge is \$210.00 for the system, \$82.91 has been brought into Michigan, or \$174.00. the way and the statement with the me arrest

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No. 455. Insurance.

			%	
1. 2.	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol-		100.00	
	lowing Account No. 451)	\$2,930,118		
3.	Outside Michigan Michigan	500,611 2,429,507	17.09 82.91	20 97
5.	Michigan Total, Line 4	2,220,001		A VALL
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)	\$2,429,507	100.00	97
7. 8.	Freight Passenger	1,803,820 625,687	74.25 25.75	72
9.	Michigan Passenger, Line 8	020,031		25
10. 11.	Divided relatively with the total of charges to Michigan Passenger Services in General Accounts I, II, III, IV and VI (see detail page following Account No. 451) Sleepers and Diners	\$625,687	100.00	25
12	Mail and Express	224,698 74,654	35.91 11.93	9
13.	Passengers and Baggage	326,335	52.16	13
14. 15.	Michigan Passengers and Baggage, Line Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol-	13	100.00	13
	lowing Account No. 451)	\$326,335		
16. 17.	Interstate Intrastate	104,855 221,480	32.13 67.87	4 9
	AND	Control of the Contro		CHARLEST CONTRACT TO

No. 457.-Pensions.

1.	System Total, per Annual Report	ine Count	% 100.00	\$ 1,367
2.	Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol-	80 000 110	Over Baltin or annual side other start and it is it.	
	lowing Account No. 451)	\$2,930,118	17.00	004
3.	Outside Michigan Michigan	500,611 2,429,507	17.09 82.91	234 1,133
	witcingan	2,420,001	02.01	1,100
5.	Michigan Total, Line 4	4 9013 (10)	100.00	1,133
6.	Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, III, IV and VI (see detail page fol-	esta apare Pares serve Paresteras	e rre er sele 1911 – 17. god 1911 – 18. god 1911 – 18.	
	lowing Account No. 451)	\$2,429,507	6 33867	
7.	Freight	1,803,820	74.25	841
8.	Passenger	625,687	25.75	292
9.	Michigan Passenger, Line 8		100.00	292
10.	Divided relatively with the total of charges to Michigan Passenger Serv- ices in General Accounts I, II, III, IV and VI (see detail page follow- ing Account No. 451)	\$ 625,687		
11.	Sleepers and Diners	224,698	35.91	105
12.	Mail and Express	74,654	11.93	35
13.	Passengers and Baggage	326,335	52.16	152
14.	Michigan Passengers and Baggage, Lin	ne 13	100.00	152
15.	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)	erit ingunia	Platery or will care	
16.	Interstate	104,855	32.13	49
17.	Intrastate	221,480	67.87	103

No. 458. Stationery and Printing.

	System Total, per Annual Report Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol-	niak 124 l kita (lata 1200in 1200in 1200in l 1200 l V b	% 100.00	6,712
	lowing Account No. 451)	\$2,930,118	SA BARRO	
3.	Outside Michigan Michigan	500,611 2,429,507	17.09 82.91	1,147 5,565
5. 6.	Michigan Total, Line 4 Divided relatively with Delf's alloca- tion to System Services in this ac-	e mae'r Aes Gered Western See M. Erene	100.00	5,565
	count	\$ 6,712	TO MEMBER 1	
7. 8.	Freight Common Freight and Passenger	654	9.74	542
9.	Passenger Passenger	5,784	86.18 4.08	4,796 227
10. 11.	Michigan Common, Line 8 Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$2,429,507	100.00	4,796
12. 13.	Freight Passenger	1,803,820 625,687	74.25 25,75	3,561 1,235
14. 15. 16. 17.	Michigan Freight Recap.: Exclusive, Line 7 Common, Line 12 Total Michigan Freight	erikani Perinangan Perinangan Perinangan	aerog Vidago S spirit Vidagos	542 3,561 4,103
18. 19. 20. 21.	Michigan Passenger Recap.: Exclusive, Line 9 Common, Line 13 Total Michigan Passenger	ion organization regarding regarding regarding regarding	ora tobs se constant contanto un di cit dell'agrapa	227 1,235 1,462

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No. 458. Stationery and Printing (Continued)

22.	Michigan Passenger, Line 21	inal tar	% 100.00	1.462
23.	Divided relatively with the total of charges to Michigan Passenger Serv- ices in General Accounts I, II, III, IV and VI (see detail page follow- ing Account No. 451)	\$625,687	# # # # *******************************	
24.	Sleepers and Diners	224,698	35.91	525
25.	Mail and Express	74,654	11.93	174
26.	Passengers and Baggage	326,335	52.16	763
27.	Michigan Passengers and Baggage, Line	26	106.00	763
28.	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451)	326,335	i na jaka na seje jaka na seje na seje na seje na seje	
29.	Interstate	104,855	32.13	245
30.	Intrastate	221,480	67.87	518
100 m				AND A PROPERTY

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story of the money A I stored in other trial

No. 459. Valuation Expenses.

	System Total, per Annual Report Divided relatively with the total mile age of all D. S. S. & A. Tracks in and outside of Michigan Outside Michigan Michigan	770.09 130.76 639.33	% 100.00 16.98 83.02	\$,6,701 1,138 5,568
5. R 7. 8.	Michigan Total, Line 4 Divided relatively with the total of charges to Michigan Freight and Passenger in General Accounts I, II, III, IV and VI (see detail page following Account No. 451) Freight Passenger	\$2,429,507 1,803,820 625,687	100.00 74.25 25.75	5,563 4,131 1,432
9. 10. 11. 12. 13.	Michigan Passenger, Line 8 Divided relatively with the total of Michigan Passenger Services in General Accounts I, II, III, IV and VI (see detail page following Account No. 451) Sleepers and Diners Mail and Express Passengers and Baggage	\$625,687 224,698 74,654 826,335	35.91 11.93 52.16	1,432 514 171 747
14. 15. 16. 17.	Michigan Passengers and Baggage, Line 13 Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page fol- lowing Account No. 451) Interstate Intrastate	\$326,335 104,855 221,480	32.13 67.87	747 240 507

No. 460. Other Expenses.

1. 2. 3. 4. 5.	System Total, per Annual Report Allocated to States by Delfs. Outside Michigan Common Michigan and Outside Michigan	(ichigan	%	\$ 5,446 268 4,131 1,047
6. 7.	Common Michigan and Outside Michigan Divided relatively with the total of charges to Michigan and outside of Michigan in General Accounts I, II, III, IV and VI (see detail page fol-		100	4,131
	[2]	2,930,118	92011983	
8. 9.	Outside Michigan Michigan	500,611	17.09	706
		2,429,507	82.91	3,425
10. 11.	Common Michigan, Line 9 Divided relatively with Delf's allocation to System Services in this account Freight	4,181	4.41	3,425
13. 14.	Common Freight and Passenger Passenger	3,835 114	92.83 2.76	3,179 95
15. 16. 17. 18.	Michigan Common Freight and Passenge Exclusive, Michigan, Line 5 Common Michigan, Line 13 Total Michigan Freight and Passeng			1,047 3,179 4,226
19. 20.	Michigan Common, Line 18 Divided relatively with the total of charges to Micsigan Freight and Passenger in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	12,429,507	100.00	4,226
21.	Freight	1,803,820	74.25	3,138
22.	Passenger	625,687	25.75	1,088

	No. 460. Other Expenses-	Continued.		
23.	Michigan Freight Recap.:		%	
24.	Exclusive, Line 12			151
25.	Common, Line 21			3,138
26.	Total Michigan Freight			3,289
27.	Michigan Passenger Recap.:			
28.	Exclusive, Line 14			95
29.	Common, Line 22		A SIMPLE	1,088
30.	Total Michigan Passenger			1,183
31. 32.	Michigan Passenger, Line 30 Allocated to Mail and Express, account of Expenses of Short Line Railway			1,183
	Association (Note)	e l'esta	411	83
33.	Balance		A CHIPPE	1,100
84.	Michigan Passenger, other than Ex- penses of Short Line Railway Asso- ciation	as quality of a constant	100.00	\$1,100
85.	Divided relatively with the total of charges to Michigan Passenger Serv- ices in General Accounts I, II, III, IV and VI (see detail page following Account No. 451)	\$625,687		¥2,3200
36.	Sleepers and Diners	224,698	35.91	395
37.	Mail and Express	74,654	11.93	131
38.	Passengers and Baggage	826,335	52.16	574
39.	Michigan Mail and Express Recap.:			
40.	Expense of Short Line Railway			
	Association, Line 32			83
41.				131
42.	Total Michigan Mail and Express			214
43.	Michigan Passengers and Baggage, Line	38	100.00	574
44.	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II,			
100	III, IV and VI (see detail page fol-		en L	
306	lowing Account No. 451)	\$326,335		
45.	Interstate	104,855	32.13	184
46.	Intrastate	221,480	67.87	390

Norn.—This charge is \$100 for the System, of which 83.00% has been brought into Michigan, or \$83.00.

No. 461. General Joint Facilities-Dr.

		%	
1.	System Total, per Annual Report, \$556;		P(O
	allocated to Michigan by Delf.		78
2.	Allocated to Services by Delf.		
3.	Freight		60
4.	Passenger (All Passengers and Baggage)		18
5.	Michigan Passengers and Baggage, Line 4		18
6.	Allocated to Interstate, account of Soo Bridge		4
7.	Balance		14
8.	Michigan Passengers and Baggage, other than Soo Bridge, Line 7	100.00	14
9.	Divided relatively with the total of charges to Michigan Interstate and Intrastate in General Accounts I, II, III, IV and VI (see detail page following Account No. 451) \$326.335		
10.	Interstate 104,855	32.13	4
11.	Intrastate 221,480	67.87	10
12.	Michigan Interstate Passengers and Baggage Recap	D.:	
13.	Soo Bridge, Line 6		4
14.	Other, Line 10		4
15.	Total Michigan Interstate Passengers and Ba	ggage	8

Norz.—The Michigan Passenger portion of this charge is made of the following:

Soo Bridge	\$ 3.75
Soo Union Depot	14.00
Total	17.75

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Apportionments of Primary Expense Accounts

Summary

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Summary of Apportionment of Primary Expense Accounts.

		M	1	0	Н	1	9	V	Z	
				Mineral		D. 8	1. 8. & A.	Passenge		
	System			Range	A STATE TO STATE OF	Sleepers	Mail	Passeng	ers and Ba	EPIP.
Account	Total	Total	Freight	Passen. ger	Total	Dinors	and Ex-	Total	Interstate	state
L. MAINTENANCE OF WAY AND STRUCTURES:										
	-	•	•		•	•	•	•		
201. Superintendence 102. Roadway Maintenance	27,129	21,595	17.14		4,451	1,569	8	2,263	3	1,599
108. Bridges, Trestles & Culverts	56,221	17,621	13,727		8,894	1,096	673	25.52	863	1,574
14. Rails	35,448	34.075	26.702		7.878	2.80%	1,837	6,255 8,500	1,236	4,420
16. Other Track Material	36,880	80,616	23,991		6,626	2,619	932	8,174	8	
130. Track Laying and Surfacing	264,791	218,853	171,496		47,357	18,000	6,663	1,638		16,084
12. Show and Sand Fences and	919')	6,799	4,677		1,118	816	166	3	188	99
Snowsheds 196. Crossings and Stens	796	757	119		146	7	#	3	*	2
27. Station and Office Buildings	12,750	11,906	9,664		2,361	180	236	118 118	36	1,496
23. Hogaway Buildings 31. Water Stations	6,863	6.197	4,856		1,841	510	189	3	881	9
23. Fuel Stations	8,642	7,211	6,162		2,059	798	35	970	286	38
36. Shops and Enginehouses 41. Wharves and Docks	7,620	6,700 2,878	4,818		1,887	702	274	2	100	3
48. Coal and Ore Wharves	17,285	17,286	17,286			88	•			3
47. Telegraph and Tel. Lines	6.053	19,146 6,148	19,146		1 008		180			
49. Signals and Interlockers 65. Miscellaneous Structures	1,882	687	129		==	12.	10-	: a*	•••	3 3.
								•		

Summory of Apportionment of Primary Repense Accounts (Continued).

		=	-	٥	8	-	0	7	N	
				Mineral		0.4	2 2 2 3	Passanger		
1	Bystes Total	Total	Present	Įį:	ğ	Bleepers and Diness	age Mere	Tour L	inter and Ba	1
L. MAINTENANCE OF WAY AND STRUCTURES—(Continued)									-	
M. Best Test and Supplies	-33	-35	-99	•	-95	-35	-28	-83	_48	-26
Tr. Bamorr mov. los ma seres 174. Injuries to Porceas 174. Bustines and Printing	igaes		FEE		12834	1282°	388-	35==	882*	45°
272 Maintaining Jt. Tracks, Tards and Other Paclities—Dr.	8,900	7,288	979		978		8	8	3	2
279. Maintaining Jt. Tracks, Yards and Other Pacifities—Cr.	-18,973	*16,914	*11.148		\$5,071	*1,776	9116	*2.570	=	3
Total Maintenance of Way and Biructures in Maintenance of Rollin.	742,969	593,405	477,457		116,948	40,019	20.01	58,963	17,300	
MENT: 801. Superintendence 302. Shop Machinery 802. Steam Locomotives—Repairs	18.546 9.886 19.500	8,317 106,200	200 P	* 1	2,078 2,801 38,757	11883	487		885	

Summary of Apportionment of Primary Expense Accounts (Continued).

		=	-		H	1	0	V	Z	
	Bystem			1000		D. 1	3. 8. 4 A.	Passenge	2	
Account	Total	Total	Freight	Range		Sleepers	Mail	Passeng	ers and Ba	Egrege.
					Total	Diners	prose	10 E	i i i	a sta
II. MAINTENANCE OF EQUIPMI	ENT-(Cor	tinned).								
Steam Locomotives	20,410	- min	18,116	***	6,691	1,207	***	2,683	* T87	1,896
Freight Train Care	100,384	11001			•	•	•	•	•	-
Project Train Care	12.5	11	14.00	40.	90 01					
Pass'gor Trado	12,367	10,094	0.000	120	9,815	0		5		8,088
323. Work Equipment—Retirem	8,670	2,897	176		83	3=	*	80	14"	18:
332. Injuries to Persons 333. Insurance	2,667	2,255	1,821		36	18	28	äz	18	es.
336. Maintaining Joint Bruipment at Terminals—Dr	1.967	1	•		ı	i	3	B	3	9
336. Maintaining Joint Equipment at Terminals—Cr.		•	•					•		•
Total Maintenance of Equipment	502,363	422,392	* ma,m	8,48	\$21,4019	\$91,508	\$17,304	\$66,334	\$116,238	\$19,00s

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Summary of Apportionment of Primary Expense Accounts (Continued).

		Spage.	e e e e		585	2	F. 2	618.676		1,796	13,986		323	78
z		fater	state		11,565	THE S	Eas	\$18.500		29	E,204		5 79	EH.
1	Passenger	Passonge	Total		11.08	1.0.1	2,088 2,088 3,158	22.076		35	19,790		998	22
0	8. & A.	Mall and Ex-	press							22	2,199		es fe	-2
1	82	Sleepers								1,628 708			28	84 702
H			Total	•	11.0	2,071	888	\$32,076		2,496	21,989			146
0	Mineral	Rango Passon-	For	•			í			180				
1		Prolett		•	33	28	6,696	\$40,154		15,194	162,828	26,636	60 11 60 10 10 10 10 10 10 10 10 10 10 10 10 10	4,781
M		Total		•	26,560		7,983	\$72,230		20,038	174,817	26,686	1,01	4,877
		System			# 15 C C C C C C C C C C C C C C C C C C	202	8,118 109 8,903	\$87,145		14,584	196,181	8,63 8,63 8,63 8,63		4,916
		Account		III. TRAPFIC:	361. Superintendence 362. Outside Agencies	264. Traffic Associations	858. Industrial and Immigr. Bur. 867. Insurance 888. Stationery and Printing	Total Traffic	IV. TRANSPORTATION—RAIL LINE:	372. Despatching Trains	874. Weighing, Inspection and De-		577. Yard Masters & Yard Clerks 178. Yard Conductors & Brakem	379. Yard Switching and Signal Tenders 880. Yard Enginemen

Summary of Apportionment of Primary Expense Accounts (Continued).

				Mineral		D. 8	1. 8. & A.	Passengel	4	
Account	System	Total	Freight	Range Passen-	1	Sleepers	Mail and Ex-	Passong	engers and Ba	figage.
IV. TRANSPORTATION—RAIL										
LINE (Continued)	•	•		•		•		•		•
Fuel for Yard I	44,136	40,214	39,146		1,068	624	00	484	143	342
186. Lubricants for Yard Locos		199	. 661		128	9		9 00	• •	
387. Other Suppi. for I and Locos 388. Enginebouse Expenses—Yard	18,788	17,971	17,601		376	198	200	162	- 5	n
189. Yard Supplies and Expenses	1,443	1,374	1,332		3	*	-	11	10	12
minals—Dr.	31,426	19,421	12,882		6,639	2,529	836	3,082	106	2,178
Operating	•17,286	•17,280	*15,355		*1,925	*104	-207	196.	*280	-674
192. Train Enginemen	205,500	172,209	110,874	8,209	118 998	22,477	8,248	27,401 Kg 780	8,037	19,364
Water for Trn. Locomod	17,176	14,386	9,696	246		1,718	631	2,095	110	
198. Labricants for Train Locos 199. Other Supplies for Trn. Loc	3.986	3.298	2,056	33	1,180	456	168	1,012	163	200
100	55,956 99K 478	108,806	29,942	2 985	18,364	7,101	2,606	8,667	2,539	6,118
402. Train Supplies and Exp.	42,403	35,328	8,277	1,472	26,679	7,361	3,850	14,368	5	10,164
104. Signal & Interiocker—Op.	1,364	18	8				0	-1	•	

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DULUTH BOUTH SHORS & ATLANTIC RAILWAY CORPANY. Placel Year 1917.

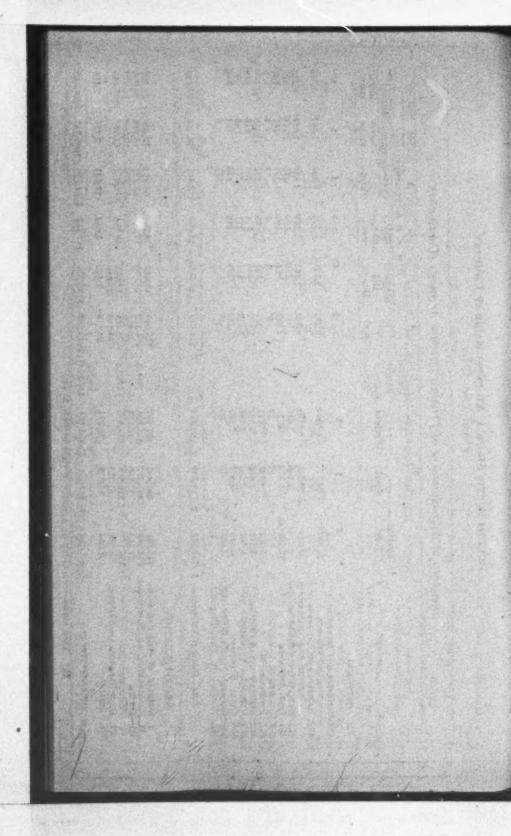
Summary of Apportionment of Primary Exponse Accounts (Continued),

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President	15 1 5151 15 3	9
* 1		NSSE. AND DESCRIPTION OF THE PERSON NAMED IN
- []	grade i dans edus	11,66,117 10,882
	*** Travision Particular Line (***) Polymer & Transpose Op. (***) Profittion Operating A. Tries and Operating A. Tries and Operating A. Tries and Transpose Op. (***) Profittion Operating Point Treats and Profittion Operating Visualisation Operating Visualisation Operating Visualisation Operating	TONE Transportation Rail Line VI. MISCRILLANSOUS OPERA- TONE: 64. Dising and Buffet Service

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Summary of Apportionment of Primary Bapense Accounts (Continued).

Account Total RAL: ** and Expenses of so,367 ** and Printing so, so,367 ** and Printing so, so,367 ** Expenses *	# 10.00	Par Par	Total 7,000 8,000	Bleepers and Diners	Mail Br	Passen P	er. sers and Ba	MENO.
Salaries and Expenses of General Officers of Cherks and Expenses of Cherks and Attendants Ges. Office Supplies & Exp. 4,376 Law Expenses 11,106 (a) 11,106 (b) 11,106 (c) 11,106		1	Total	Diners	and Ex-	1	Inter-	
Salaries and Expenses of General Officers of September of General Officers of Cherks and Attendants Gen. Office Supplies & Exp. 1,100(a) Law Expenses 1,267 Pensions Stationery and Printing 6,712 Stations Expenses Cher Expenses Cher Expenses Cher Expenses General Jr. Facilities—Dr. 666 General Jr. Facilities—Cr.	20,11 20,11 20,162 2,632 2,103 4,1163 4,1163 4,1163	•	- 9 56		Management of the last of the	TOTAL COMME	state	
	8		3×8333=	· # 5#8 * 5#5#	* # #95***	- 8 468486584	- 2 325-5335-	- 4 48178888
Total General Expenses \$ 102,263 \$ 84,329	\$ 60,314		\$24,015	18,616	13,089	\$12,401	11,986	817/88
RECAPITULATION: Mainten, of Way and Struc. 742,959 623,406 Maintenance of Equipment 602,263 772,392 Traffic 1,565,117 1,219,316 Miscellaneous Operations 50,589 41,319 General 102,363 64,339	477,467 813,734 40,154 972,486 60,814	16.88	2000 10 10 10 10 10 10 10 10 10 10 10 10	40,619 81,508 111,262 61,819 8,586	10.00	232E 2	1995	3855
	\$1,884,134	\$18,954	1040,703	822,622	\$77,774	\$418,736	\$108,861	98,685



Apportionments of Revenues Details and Summary Approximating of Margares W

Summary of Railway Operative Revenue.

Account				,	H	1	0	THE AREA		
				Mineral		D. 1	5. 8. & A	Passenge	f	
	Total	Total	Periods	Range		Sleepers	Mail	Passen	pers and B	SECTION .
			1000	Ber	Total	Diners	and Ex-	Total	Inter-	Intra-
RAILWAY OPERATING REVENUES:			•							
		•		•			•	•	•	•
Freight Revenue	1.082.126	2,415,802	2,415,802		100 700					
08. Excess Baggage 04. Sleeping Car	7,798	7,095			7,096			7,086	1,886	630,073
06. Parlor and Chafr Car	4,708	4.706			4.706	84,148				
or. Express	50,579 87,368	22 998	4		40,477		40,477			
1. Other Passenger Train	1,811	1,601			1,601		32,996	1.601	916	
10. Switching	21,230	13,400	13,400		14			194		
- opecial service Train, Presenter	2,180 8,533	3,077	3,077							
12. Other Preight Train	13	9	04		2,174			8,174	3	1,000
Station Train & Bear Deletter	40,048	31,865			31,865	\$1,868				
. Parcel Room	34	33			9			989	169	36
Storage Preight	2,926	2,813	2,813					•	140	22
Demarrage	14,743	18.24	12.344		100			164	=	
135. Telegraph & Telephone Service 142. Rents of Bidgs, and Other	114	707	179		***			***		
Property Miscellaneous Dockage, etc.	6.896	6,538	6,040		=			***	147	
Miscellaneous, Other	6,771	5,624	8,036		=					
162 Joint Pacifities Dr.	17.	26.	3.		1,001			ğ		
	4,073,579	181.582.181	RE EGE.060		1 047 181	90.910	94 100			

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INCOME ACCOUNTS

DULUTH SOUTH SHORE & J. CLANTIC BARLWAY COMPANY. Fines! Tear 1917.

The presentation of the following computations of income is not intended to waive the claim that the passenger earnings of the Mackinaw Transportation Company are to be added to the net corporate income of the passenger business, particularly if sleeping car and dining car operations are to be included.

Hire of Mquipment.

	System	Michigan	Michigan	Webler F	Parent Perent	Separate Management
RENT RECEIVED FOR HIRE OF EQUIPMENT: Locomotives leased to Soo Bridge Switching Account (8) Locomotives leased to Others, Passinger (c) Freight Work (b)	4.7496.00 1,012.16 4,002.00 613.00 1,159.83	\$ 6,864.00 828.79 8,860.88 443.00 1,138.39	\$ 6,350.86 8,360.88 863.08 1,100.91	81,013.16 829.79 88.97		AND THE REAL PROPERTY.
Peasenger Train Cars Work Equipment (b)	14,288.19 806.02 1,507.48	12.141.06 250.75 1,235.19	10,166.67	1,976.39 250.75 250.87		ит. 170, 2, 8
RENT PAID FOR HIRE OF MOTITED OFFI.	16,161.64	13,627,00 Interstate Intrastate	11,149.99 80.13% 00.87%	2,477.01	746.25	s peter
For Freight Cars For Locomotives, Passenger For Locomotives, Freight For Resenger Cars For Steepers	100,846,81 16.73 6,020,37 489,39	82,682,06 11,26 4,983,09 409,12	A.582.06 4.582.09	11.26	3 3	radhaeta a
Same as Delf except as follows: (a) On basis of use by DSB&A. (b) On basis Repair Work Reulousant, Palement of	110,100 IS	Hand of the same o	\$87,566.15 \$0.13% 60.87%	1,1659	# 420.87 126.06 298.71	Table 20

Joint Facilities—Rent Received. Michigan.

	Michigan Total	Michigan Freight	Michigan Passenger	Common
Main Line Michigamme to Beaufort Jot. C. & N. W. Frts. Main Line Japaning to Marquette	\$ 1,200.27			\$1,300.37
C. & N. W. Passenger	1,047.14		1,047.14	
Main Line—Negaunce to Calumet C. & N. W. Passenger Main Line—Chempion to Calumet	6,528.04		6,528.94	
C. M. & St. P. Passenger	4,106.25		4,106.25	
Mineral Range Frts. Mine Yard Tracks—Ishpening Land Negaunee Depct site Union Depct Tracks Enginehouse—Houghton Tard Tracks Harquette, M. M. & S. E.	3,382,16 1,208.88 150.00 57.00 268.40 160.00	1,308.88 285.40 180.00	150.00	8,952.16 57,00
Common to Frt. 70.45%; Pass. 28.54%	. \$17,979.04	\$1,687.38 \$,177.84	\$11,882.33 1,322.09	\$4,509.43
21/101 of CANW Calumet Run to Min. Range 14/78 of CMASTP. Calumet Run to Min. Range	\$17,979.04 967.12 787.02	\$4,814.63	\$18,164.49 967.13 787.03	
Pensanger to Intra. 60.37% Inter. 20.18%	\$16,286,90	\$4,814.63	\$11,470.28 \$,014.28 \$,456.00	

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY, Fiscal Year 1917.

Taces.

System Total on beals of accruals as in previous years Deduct Internal Revenue		91,333,17	
Taxes, Sleeping Car Ohair Car	\$61.77 25.63		
		87.40	
		91,345.77	
Michigan Accrual 91,10% of last above Add Internal Revenue Taxes Electing Car	1	74,234.89	
Blooping Car Chair Car	47.83 25.63		
		73.45	
Michigan assigned to services relatively to		*	174,298.34
Operating Expenses	\$2,532.790	100.00	\$174,224.89
Preight Mineral Range Pass. Passenger DSS&A Pass.	1,864,134 18,964 649,703	73.60 .75 25.65	128,229.53 1,306.69 44,688.68
D. S. S. & A. Passenger to Services	649,702	100.00	44,488.68
Slooper and Diner Mail and Express Passengers and Baggage	283,223 77,743 335,736	35.90 11.94 53:14	16,648.24 6,844.77 23,300.67
Passenger and Baggage to Service	538,786	100.00	23,300.67
Interstate Intrastate	108,841 229,895	\$2.13 67,87	7,486.51 15,814.16
Michigan Passenger Business Michigan Slooping Car and Chair Car Tax			44,688.63 72.45
Total			44,762.18
Sleeper and Diner Revenue Taxes Sleeper and Diner assigned above			72.45 16,043.34
Total			16,116,71

The above assignment is on the basis of the accruals as in past years and is here assigned for temporary use.

It is subject to revision in common with previous years.

DOLUTE SOUTH SHORE & APLANTIC RAILWAY COMPANY. PROCESS YES 1917.

Income Account.

				D	H	10000	0		×	
	Byston					200	A. A. Per	eg Jasep	rrios	
	Total	7	Prelight	Mineral	Total		Mail	Passage	ers and Ba	888
				i			Express	Total	Inter- state	atata state
Ballway Operating Revenue	4.072.577 2.061.288	186.10	200001	18.064	1.047,181	01.7.07 81.7.08	-11	B01.940	- E. E.	- 81
	1,022,344	1,019,801	640,916	*18,954	897,429	65000	E S		102.00	015.00
ADDITIONS: Rests received from Hive of Equipment (a) Johnt Pacifity—(r. (b)	18,102	18.00	975 100 100 100 100 100 100 100 100 100 10	1.00	11,670			5	1	
Interest—Cr. (exclusive of interest from Page, Fund)	7,108	3	4,100		1,719			1710	8	1007
DEDUCTIONS:	1,063,794	1,966,816	196'099	•17,300	413,096	*142,504	#8.8m	678,870	100,014	100
Rents paid for Hire of Equipment (a) Joint Pacility—Dr.	188,000 41,418		E 8		35	*		85	32	ĀĒ
Interest—Dr. Thans (e)				3	THE STREET	16,117	3	100.0	Tan.	nen.
	841,758	375,466	256,068	1	48,088	17,368	25	28,390	8,408	16,987
Net Corposate Income	700.048	F81,3F0	416,949	98777	364,397	179,867	919'8-	199	116,011	894,460
(a) Details on third	Preseding 1	5			`					

(a) Details on third preseding page.
(b) Details on second preceding page.

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Duluth, South Shore & Atlantic Railway. FACTORS

USED FOR ASSIGNMENT

OF

OPERATING EXPENSES AND EARNINGS

TO MICHIGAN PASSENGER SERVICES INTRA EMESTS A.

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Percentages of Maintenance of Way and Structures Accounts. Less Depreciation of Docks, \$19,145.88.

		Michigan		
A. Accounts 2-14	\$541.012.40	81.7428%		1
	661,846.79	gazant gaz		1
B. Accounts 2-14 & 17	556,230.18	81.1532%		2
	677,064.95	ng Variety and Section	S-181 (417)	
C. Accounts 2-17	599,372.90	81.0813%		3
f.	739,224.20			
D. Accounts 2-17 & 19	602,106.47	81.0531%		4
	742,854.20	CALL STORY OF THE STORY		
	Michigan	Passenger		
E. Accounts 2-14 & 17	151,525.95	27.2380%		5
	556,230.18		14976	
F. Accounts 2-14	150,641.18	27.8443%		6
	541,012.40		atopiazak .	ph)
G. Accounts 2-17	162,819.37	27.1648%		7
	599,372.90	Contract Contraction	or other	
H. Accounts 2-14 & 17		Passenger & Baggage		
	39,743.71		26.2290%	
	20,397.08	Diners	13.4611%	
		Mail & Express	13.6954%	8
	151,525.94			
J. Accounts 2-17		Passenger & Baggage	46.8231%	
and the second	42,490.83		26.0969%	
	21,797.21		13.3074%	
	22,294.20	Mail & Express	13.6926%	9
	162,819.37	angered to tourner	10.7	

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Percentages of Maintenance of Equipment Accounts.

	PACK F	Michigan		
A. Accounts 25-45	\$343,236.77 408,329.71	84.0587%		1
B. Accounts 25-45 pl	us Sleeper	and Diners repa	irs.	
	System	Michigan		
Sleepers	5,454.97	4,150.59	.9938%	
Diners	3,850.21	3,226.31	.7725%	
Acet. 25-45	408,329.71	343,236.77	82.1859%	
	417,634.89	350,613.67	83.9522%	2
C. Accounts 25, 31, 3	4, 43 plus 8le	epers and Diner	.	
	System	Michigan		
Accts. 25 etc.	307,404.55	258,256.05	81.5434%	
Sleepers	5,454.97	4,150.59	1,3105%	
Diners	3,850.21	3,226.31	1.0187%	
	316,709.73	265,632.95	83.8726%	3
D. Accounts 25, 31,	34, 43 plus 8	leepers and Din	ers.	
	Michigan	Passenger		
Acct. 25 etc.	258,256.05	72,440.06	27.2707%*	
Sleepers	4,150.59	4,150.59	1.5625%	
Diners	3,226.31	3,226.31	1.2146%	
A CONTROL OF THE	265,632.95	79,816.96	30.0478%	4
*Includes Minera			666% of Passenger	•
E. Accounts 25-45, p				
	Michigan	Passenger		
Accts. 25-45	843,236.77	- 85,567.85	24.4052%	
Sleepers	4,150.59	4,150.59	1.1838%	
Diners	3,226.31	3,226.31	.9202%	
	350,613.67	92,944.75	26.5092%	5
F. Accounts 25, 31, 3		eepers and Diner	s and less M.R.R.I	3.
Passenger	& Baggage	41,530.54	54.1477%	
	Personal Property of the Personal Property of	13,780.46	17.9670%	
Sleepers				
Sleepers Diners Mail & Ex		8,200.86 13,186.79	10.6923% 17.1930%	

DULUTH SOUTH SHORE & ATLANTIC BAILWAY COMPANY.

Assignment of Thomaston Engine House Replacement.

Based on 1916 test.

1. Engines in and out of Thomaston Roundhouse.

Passenger 741 29.4749% Freight 1773 70.5251%

\$30,000.00 X 29.4749% \$8,842.47 Passenger. 30,000.00 X 70.5251% 21,157.53 Freight.

Schedule mileage of trains using Thomaston Roundhouse.
 Passenger per day, 264 miles, Michigan 147 miles, 55.68%
 Freight per week, 3100 miles, Michigan 1683 miles, 54.29%

3 \$8,842.47 Passenger X 55.68% \$4,923.49 21,157.53 Freight X 54.29% 11,486.42

Total Michigan \$16,409.91

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Factor for Assignment of Engine House Repairs. (Beyond Thomaston Engine House Replacement.)

-System-

-Michigan-

Account 72

Eng. Hse. Exps-Yard 14,310.71

21.6427%

14,310.71

Account 81

Eng. Hse. Expe-Road 51,806.97

42,916.89 44.8955%

\$2,667.73 X 21.6427% is Yard proportion \$577.36

1916 test shows engines handled at all round houses as follows:-Total 12783 engines, Passenger 5739, or 44.8955%

Located to Michigan Wisconsin

\$2,244.43 270.01

Overheads

153.29

Pro-rate overheads gives Michigan \$2,382.74 of which \$577.36 is Switch.

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

A-Fuel Accounts in Transportation Expenses. B-Water Accounts in Transportation Expenses.

	System	Michigan	
A. Account 73 Account 82	\$ 22,744.53 323,794.12	22,744.53 268,347.75	7.8135% 92.1865%
	346,538.65	291,092.28 84%	•
B. Account 74 Account 83	1,520.40 18,772.68	1,520.40 15,557.92	8.9025% 91.0975%
	20,293.08	17,078.32 84.158%	,
C. Account 74 Account 83	Michigan 1,520.40 15,557.92	Passenger 48.35 5,334.57	
	17,078.32	5,882.92	31.5190%
D. Account 73 Account 82	22,744.53 268,347.75	723.28 92,011.55	
	291,092,28	92,734.83	31.8575%

1914

C. Langey

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Engine Miles-Road.

	-	-System-			-Michigan	_
Frt. Mdse. Frt. Ore Passg'r Mixed	Total 989,082 48,091 963,708 18,871	Freight 989,082 48,091 15,537	Passg'r 963,708 3,334	Total 803,438 48,091 802,737	Freight 803,438 48,091	Passg'r 802,737
Special Road Swi M. R. R. R.	1,681 156,601 42,701	615 154,353	1,066 2,248 42,701	18,871 1,359 129,126 42,701	15,537 526 126,878	3,334 833 2,248 42,701
	2,220,735 1		,013,057	1,846,323	994,470	851,701
6—A. All Ros Michiga 1,846 2,220	un ,823 83.1 ,735	diles to	6—G	Special L Michigan 1,359	90.8447%	
6—B. All Pr Miles is 851,	Michiga 853 46.1	Loco. n 378%	6—H 2	Pass. Rd. Switch 847,686 1,008,657	and R 84.0411%	
6—C. All Frei to Mich 994,	ignn 170 82.34		6—I. 8	Frt., Inclds	. Road Sv 82.0292%	vitch Mich.
6-D. All Pass Michiga	Loco. M n 358 84.08		6—K. 4	Pass., Incle 804,985 965,956	lg. Road 8 83.3356%	Switch Mich.

100 (100) 200 8 9 31

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Engine Miles-Road.

The state of the s

intil degree of said to provide and sealth controlled the track to all the sealth of the s

6—E. Pass. Train Miles Loco's—to Mich. 802,737 83.296 963,708	"阿斯克" 斯拉克,在1	L. Special T 833 1,359	61.2951%	Pass.
6—F. Frt. Rd. & Rd. Mi Michigan 978,407 82.113		8-1 may 2 1 300 m	in september	
. 1,191,526 1—17.67% Passenger base	ed on car miles	1915 and 19	16 combined.	100 100 11 100 11 11 100 11 11
2—Special trains, Passen Special trains, Mixed,		Frt. 615		
3—Special trains, Passen Special trains, Mixed,			and public	(1.2 m) 上部

833

4-Including 35,748 miles light locomotives-Freight.

THE WHEN I TOUGHT TO SET THE TA

Including 13,846 miles light locomotives—Passenger.

defeat, we consequent to a production some as he dot the

the real of given their agreeds toroint? And concrete the office the A SHARE STATE OF

DULUTH SOUTH SHORE & ATLANTIC BAILWAY COMPANY.

Passenger Car Miles. Does Not Include D. S. S. & A. Ry. Sleepers.

	—Syst	em—	-Miel	higan—
D. S. S. & A. Coaches	Passenger Coaches 1,914,270	Other Pass. Cars	Passenger Coaches	
Mail, Express, Bagg., 1	Etc.	880,388	1,599,971	790 494
Foreign Diners		89,504		720,484 89,504
D. S. S. & A. Ry. Dine	TR.	351,284		294,361
C.&NW. and C., M.&St cars in D.S.S.&A.Ry.	P.	001,001		202,001
trains	213,592	152,738	213,592	152,738
D 8 8 6 4 D	2,127,852	1,473,914	1,813,563	1,257,087
D.S.S.&A.Ry. cars on Mineral Range R. R.	77,324	73,904	77,324	73,904
Foreign Sleepers,	2,205,186	1,546,818	1,890,887	1,330,991
Parlor & Obvs. cars		245,061		243,487
D.S.S.&A.Ry. Sleepers		689,956		524,976
Pass cars on C.&N. W.		000,000		024,010
and C., M.&St.P. trains	63,584	31,887	63,584	31,887
Do Sleepers		4,380		4,380
	9 989 770	9 219 100	1 051 151	
lineral Range cars	2,200,110	2,518,102	1,904,411	2,135,721
mid for Deduct	14,991		14,991	

2,320,455 79.172232%

2,930,875

(Diners and Sleepers are in outside operations.)

7-B. Car miles taken account of by Car Accountant (which will agree with Company's miles, although latter is incomplete—See above.) Lines 6, 9 and 10 3,839,113 84.6217%

4,536,793

7—C. Car miles, Passenger, less Mineral Range and freight car miles. F 3.937,864 F 15,561,158 (from Factor 8)

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1914

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Freight Car Miles.

	System	—Mich	nigan—	
Loaded cars	13,148,376	DSS&ARy Foreign	4,872,272 6,297,216	
Empty cars	5,281,608	DSS&ARy Foreign	2,333,059 2,053,816	
Special loaded cars	6,648	DSS&ARy Foreign	1,988 2,807	
Caboose cars Special caboose cars	18,436,632 930,881 605		15,561,158 769,568 496	(- %)
	19,368,118	Less caboose	16,331,222 770,064	84.3201%
			15,561,158	

A PASSAGE OF THE PASSAGE

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

All Accounts Black IV, Transportation, Bosept 61, 77, 78, 94, 98, 104 and 105.

Michigan \$1,057,119.12 85.6781% 1,233,826.63 System Michigan \$ 300,377.65 28.4147% to Passenger 1.057,119.12 A SECTION STREET

Mineral Bange Pussenger included in "B." 4.8179% \$12,970.05

Passenger and Baggage \$156,459.62 Sleepers 59,718.97 Diners 30,091.24 55.6894% 21.2560%

30,091.24 10.7106% Mail and Express 84,680,32 12.8441%

Less Mineral Range and on accounts 62, 63, 66 to 76, 80 to 85, 87, 80, 90, 01, 93, 100 and 102.

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Car Accountant's Office.

A TOTAL OF THE STATE OF THE STA

为一些为为	System		\$4,740.00
Estimated	Passenger	15%	811.00
	Freight	85%	8,929.00

in the second field in

NAME OF THE OWNER OWNER OF THE OWNER
To Michigan car miles, \$ 811.00 Factor 7-B \$ 686.28 To Michigan car miles, 3,929.00 Factor 8 3,312.94

MILES OF WARE ASSESSED FOR STANKE SHOW

STREET STREET

Swapper Land 1987 (1987)

STORY AND ASSESSMENT OF THE STORY

DULUTH SOUTH SHORE & ATLANTIC CAILWAY COMPANY.

Train Mileage.

		-System-	_	_x	lichigan-		
Road Mixed Special Spl. Mixed	Total 1,882,961 17,616 782 1 659	Freight 948,600 14,503 543	Passenger 934,361 3,113 782 116	Total 1,557,972 17,616 677 550	Freight 782,236 14,503 453	P'sng'r 775,736 3,113 677 97	1 2 3 4
	1,902,018	963,646	938,372	1,576,815	797,192	779,623	5
Road Swi.	156,601	154,353	2,248	129,126	126,878	2,248	6
	2,058,619	1,117,999	940,620	1,705,941	924,070	781,871	7
M. R. RR. *Deduct	49,030 •6,329	Paid for	49,030 *6,329	49,030 *6,329	dugit seer."	49,030 *6,239	8 9
	2,101,320	1,117,999	983,321	1,748,642	924,070	824,572	10
CMAStPE own trns CANWRY.	20,032		20,032	20,032		20,032	11
own trns	10,950	40.00	10,950	10,950		10,950	12
	2,132,302	1,117,999	1,014,303	1,779,624	924,070	855,554	13
Lt. Locos ;	# 59,762	42,257	17,705	49,594	35,748	13,846	14
1gr 92	in.	miles into A 2.65392%	11–	E. Miles, switch 1,160,24	less M. from fac	R. RR. p tor 15.	lus

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Train Mileage.

11-B. All Pass. trn. miles ir.co 11-F. Miles less Rd. Switch and Michigan.

Line 10 824,572 83,85584%

983,321

M.R.RR-plus lt. locos and plus switching yard.

1,069,117

P. 842,216 44.0643%

11-C. Trn. miles Mich. including Road Swi and light locosexcluding Mineral Range R. R.

F. 959,818

P. 826,699 46.2743%

11-D. Trn. miles Switch & Road & Lt. Locos made on main track Michigan, (factor 15 incl. and M. R. RR. excluded).

1.008,706

P. 830,228 45.1472%

#Engines running light not included above. Estimated on per cent of 1916.

11-G. Train miles on Common track.

F. 1,028,032

P. 831,228 44.7075%

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY

All Accounts Up to General Expenses.

A.	Saferi dit est eta e e e e e e e e e e e e e e e e e	System	Michigan
I. III. IV.	Maintenance of Way and Structures Maintenance of Equipment Traffic Expenses Transportation Expenses	\$ 795,084.15 431,057.80 105,707.22 1,294,557.99	\$ 646,615.43 361,814.75 88,067.59 1,089,023.69
		\$2,626,407.16	\$2,185,521.46 83.2134%
B.	Michigan	Michigan	Passenger
I. H.	Maintenance of Way and Structures	€ 646,615.43	\$ 168,158.78
ш	Maintenance of Equipment Traffic Expenses	361,814.75	91,118.34
IV.	Transportation Expenses	88,067.59 1,089,023.69	46,213.54 312,135.72
		\$2,185,521.46	\$ 617,626.36 28.2599%

To Passenger Services, After Deducting Expenses to Mineral Range Run.

I. II. III. IV.	Passenger 168,158.76 87,120.85 46,213.54 298,985.12	Passenger & Baggage 78,845.43 51,818.83 46,213.54 165,665.01	Sleeper 43,813.09 12,384.46 64,011.62	Diners 22,469.18 6,473.23 32,299.70	Mail & Express 23,031.06 16,444.33 37,008.79	
	600,478.27	342,542.81 57.0450%	120,209.17 20.0189%	61,242.11 10.1989%	76,484.18 12.7372%	

1914

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY

Gross Weights-Trains.

	—Freig	ght—	-Passe	enger—
A. Cars Locomotives Loading	All Tracks 259,003,993 90,747,956 221,440,826	Common Tracks 259,003,993 90,747,956 221,440,826	All Tracks 172,730,543 83,960,512 8,106,050	Common Tracks 172,730,543 83,960,512 8,106,050
Total Train Wts. Train Switching Yard Switching	571,192,775 22,862,255 51,727,216	571,192,775 13,017,768 23,529,307	264,797,105 353,560 1,007,131	264,797,105 353,560 457,741
Ton Miles Co.'s Freight (Est.)	645,782,246 8,837,256	607,739,850 8,837,256	266,157,796	265,608,406
Total Gross Wts. Above includes Co. frt. and wts. of care carrying same	15,004,682	616,577,106 15,004,682	266,157,796	265,608.406 30.1080%
Percent ignoring Co	mpany freigh	t		30.6290%

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY

Mileage of Track Chargeable to Services and Percentage of Same on Basis of Two Miles Side Track Equals One Mile Main Track.

		Adjusted	
Common, Freight and Passenger Main track Second track Sidings	Miles 408.78 6.55 40.90	2 to 1 408.78 6.55 20.45	g stagastra Latin
	456.23	435.78	82.9078%
Exclusive Freight Main track Ore spurs Industrial spurs	12.47 22.21 21.35	12.47 11.11 10.67	
Sidings	109.07	54.54	10,00070
Exclusive Passenger Sidings	2.10	88.79	16.8925%
	623.43	525.62	100.0000%

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY

Statement of Switching Miles-Michigan.

			On Common		On Common
Yards Freight	96.82%	Total 236,177	Track 103,522	Total	Track
Passenger Train	3.18%		100,022	7,765	3,529
Freight Passenger		126,878	72,244	2,248	2,248

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY Combining Factors 13, 14 and 15 for Division of Track Accounts in Michigan.

A	Percentage	Passenger Percentage
Freight (Factor 14) Passenger (Factor 14) Common, Freight and Passenger	16.8925 .1997 82.9078	.1997
Common, on Gross Weights, (Factor 13)	30.1080	24.9649
Total Passenger P	ercentage	25.1646
B •	Percentage	Passenger
Freight (Factor 14) Passenger (Factor 14) Common, Freight and Passenger Common on train miles on	16.8925 .1997 82.9078	1997
Common track, Factor 11-g	44.7075 ton miles	37.0660
		37.2657%

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of weights ton miles of Passenger vars and contents to various passenger services.

or deposite on a		Passengers & Baggage		Sleepers	Diners	
Pass. Cars Other Pass. Trains Sleepers, Parlor			749,783 21,688,747			
& ObsFor. Dining CarsForeign SleepersD.S.S.&A.Ry. Obs. Diners		i de la companya de La companya de la co	via i	17,439,701 30,092,353	6,008,404	
D.S.S.&A.Ry.					11,303,596	
D.S.S.&A.Ry. Trn. Loading			2,412,698		7,087,558	
Total	180,836,593		24,801,178 18,7147%	47,532,054 26.2845%	24,399,558 13.4926%	10
Pass. Train Switching	353,860		58,927		transfer in	. 11
	181,190,153		24,860 105 13.7204%	47,582,054 26.1339%	24,399,558 13.4663%	12
Pass. Yard Switching	457,741		17,203	194,643	99,913	-11
	181,647,894	46.5430%	24 877,408 13.6954%	47.726,697 26.2743%	24,499,471 13.4873%	14 16
The direct F total result.	assenger perc Ignored.	ent, .1997, 1	s too small	to affect t	he	
B. Tonnages handled by		Engines.		Mar car		
Pass. Cars. Other Pass. Cars	63,335,560 34,478,477		749,733			16
Sleeper, Parlor and Obs., For'n	17,119,961		1164	40 414 444		
ining Cars—Foreign	6,008,404			17,119,961	6,008,404	16
leepers—D.S.S.&A.Ry.	30,092,353			30,092,358		20
D.S.S.&A.Ry. Diners	11,303,596 7,087,558				11,303,596 7,087,558	21 22
	169,425,909		22,365,426	47,212,314	24,399,558	23
rn. Londing	7,796,230		2,102,878			
	177,222,139	45,7854%	24,468,304 13.8066%	47,212,814 26.6402%	24.399.558 13.7678%	24 25
ass. Train Switch	353,560		58,927		of the Bent	
TO STATE OF THE SECOND	177,575,699	45.8602%	24,527,231 13.8123%	47,212,314 26.5871%	24,399,558 13.7404%	27 28

DULUTH SOUTH SHORD & ATLANTIC RAILWAY COMPANY.

Details of car miles on passenger trains to various passenger services.

ig it supports	Total	Passenger & Baggage		Sleepers	Diners	
Pass. cars Pass. cars, spl. Other Pass.	1,812,857 706	1,782,351 706	30,506			
Trn. cars Other Pass.	872,508	327,889	544,619			
Trn. spl. DSS&A Obs. &	714	714			eration is en	
Diners D88&A Diner	179,879	9.00			179,879 114,482	
Frn. Diners For'n Sleepers	89,504				89,504	
Prir. & Obs. D88&A Siprs.	243,487			243,487		
& Prir. cars				524,976		
Percentage Marquette Ru			575,125 14.9806%	768,463 20.0167%	383,865 9.9988%	1
C., M. & St. P C. & NW Ry		94,318	1,153	4,380	edistri Notes and year	1
Percentago D. S. S. & A. car	ge ·	2,205,978 56.0040%	576,278 14.6302%		383,865 9.7453%	1 1
Mineral Range D.S.S.A.A.						1
other Pass.	El-Antes	(est.)				
R. R. R.	73,904	27,773	46,131		NE Tex	1
Percenta Switching		2,811,075 56.5029%		772,843 18.8950%		1
St. Ignace Percental Lines 1 to 4	2,034 ge 575,125	58.9823%	263 12.9302%	454 22.3206%	219 10.7669%	
	2,686,785	Mail ar	d Express,	21.4057%		

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY

Factors for Assignment of Passenger and Baggage. Expenses to Inter and Intra.

Factors INTRA 1 to 5

Factor 1. Time for Coupon ticket sales by actual test was that it took 5.75 times as much time to sell a coupon ticket than a simplex ticket. That the Mineral Range coupon tickets did not participate in the above time ratio, being sold in the same time as simplex tickets.

The ticket sales were as follows:

	INTRA,	INTER,		INTRA,	4.32
	No.	No.		No.	Adjusted
Simplex	420,275	11,326	Λ-1	420,275	11,326
M. R. Coupons	51,761		A-1	51,761	
Coupons	12,777		A-5.75	73,458	
Coupons		14,859	A-5.75		85,324
Mileage	14,144	343	A-5	81,155	2,972
				626,659	99,622

Intra Proportion 86.2833%

Factor 2. Intra-State passenger mile proportion.

Intra 24,554,687 64.6725%

Inter 13,400,992

Factor 3. Overhead per cent for Maintaining Way and Structure Exp. Intra \$48,120.53 64.9039% Inter 26,020.82

Factor 4. By Investigation conducted in part by Mr. Heiss, and therefore called the "Heise Ratio," the intra percentage of the following accts. was determined. Set up by the Railway and accepted by us:

A. Outside Agencies 7.97% B. Advertising 30.94%

Factor 5. Overhead percent for Traffic expenses.

Inter \$26.677.09

Intra 7,679.12 22.4027%

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY

Factors for Assignment of Passenger and Baggage.
Espenses to Inter and Intra.

Factors INTRA 6-7

Factor 6. Overhead percent for Transportation expenses.

Intra \$108,773.07 = 67.1739%

Inter 53,154.50

Factor 7. Overhead percent for General Expenses.

Inter \$135,395.95

Intra 204,751.02 = 60.1949%

Andrew Control of the
1914

Duluth, South Shore & Atlantic Railway

DISTRIBUTION OF

OPERATING EXPENSES

BY PRIMARY ACCOUNTS

A. System.

Michigan Passenger. Michigan Passenger Services.

Followed by Tabulations of these Accounts.

- B. Assignment of Passenger and Baggage Expenses to INTER and INTRA.
- C. Distribution of Income Accounts up to Return on Investment.

The basic figures so used in the following computations and divisions of Expenses are used as taken from the books and records of the company, without adjustment for the purpose of reducing them to those necessary for a normal year of operation, and are subject to adjustments to be made to eliminate expenditures to make good deferred maintenance, and those for additions and betterments.

It is the claim of defendants that the expenses in the maintenance of way group of these years were excessive in at least the amount of—

1914.		*			2	 1	-					\$202,000
1915.				-								20,000
1916.												
1917.												

The presentation of the following computations of income is not intended to waive the claim that the passenger earnings of the M. T. Co. are to be added to the net corporate income of the passenger business, particularly if sleeping car and dining car operations are to be included.

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY

Details of Distribution of Operating Expenses by Primary Accounts for the Year Ending June 30th, 1914.

Account			
1 Superintendence, Mainten	ance of Way ar	d Structure	M. Name of the last
	System \$23,253.50	Michigan	Passenger
(Factor 1-D)		\$18,830.71	
(Factor 1-G)		Til mylandel	\$5,115.32
Assignment of Passeng	er to Service.		
Passenger and Bagg		\$2,395.15	
Sleepers,		1,334.94	and the second
Diners	Factor 1-	684.81	
Mail and Express	Factor 1-	700.42	
Account	System	Michigan	Passenger
Account 2 Ballast	System \$20,376.40	Michigan	Passenger
2 Ballast Located by Mutual Au	\$20,376.40	Michigan \$20,197.65	Passenger
2 Ballast Located by Mutual Au Factor 16	\$20,376.40 dit Co.	\$20,197.65	Passenger \$5,082.66
2 Ballast Located by Mutual Au Factor 16 Assignment of I	\$20,376.40 dit Co.	\$20,197.65 vice.	\$5,082.66
2 Ballast Located by Mutual Au Factor 16 Assignment of I Passenger and Baggage,	\$20,376.40 dit Co. Passenger to Ser Factor 17, Lin	\$20,197.65 vice. e 15, \$2,365.	\$5,082.66 63
2 Ballast Located by Mutual Au Factor 16 Assignment of I Passenger and Baggage, Sleepers,	\$20,376.40 dit Co. Passenger to Ser Factor 17, Lin Factor 17, Lin	\$20,197.65 vice. e 15, \$2,365. e 15, 1,335.	\$5,082.66 63
2 Ballast Located by Mutual Au Factor 16 Assignment of I Passenger and Baggage, Sleepers, Diners,	\$20,376.40 dit Co. Passenger to Ser Factor 17, Lin Factor 17, Lin Factor 17, Lin	\$20,197.65 vice. e 15, \$2,365. e 15, 1,335. e 15, 685.	\$5,082.66 63 43 51
2 Ballast Located by Mutual Au Factor 16 Assignment of I Passenger and Baggage, Sleepers,	\$20,376.40 dit Co. Passenger to Ser Factor 17, Lin Factor 17, Lin	\$20,197.65 vice. e 15, \$2,365. e 15, 1,335. e 15, 685.	\$5,082.66 63 43 51
2 Ballast Located by Mutual Au Factor 16 Assignment of I Passenger and Baggage, Sleepers, Diners,	\$20,376.40 dit Co. Passenger to Ser Factor 17, Lin Factor 17, Lin Factor 17, Lin	\$20,197.65 vice. e 15, \$2,365. e 15, 1,335. e 15, 685.	\$5,082.66 63 43 51
2 Ballast Located by Mutual Au Factor 16 Assignment of I Passenger and Baggage, Sleepers, Diners, Mail and Express,	\$20,376.40 dit Co. Passenger to Ser Factor 17, Lin Factor 17, Lin Factor 17, Lin	\$20,197.65 vice. e 15, \$2,365. e 15, 1,335. e 15, 685. e 15, 696.	\$5,082.66 63 43 51 09

Assignment of Passenger to Services.

Passenger and Baggage, Factor 17, Line 15, \$10,730.86

Factor 17, Line 15, Factor 17, Line 15,

Factor 17, Line 15,

Factor 16,

Mail and Express,

Sleepers,

Diners,

\$23,055.79

6,057.75

3,109.60

3,157.58

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY Details of Distribution of Operating Expenses (Continued).

4 Rails	\$50,034.38	· 一种人				
Located to Michigan	\$48,268.38					
Factor 16,		南京 (1887年)	\$12,146.54			
Assignment of P	assenger to Ser	roices.				
Passenger and Baggage,	Factor 17, Li	e 15, \$5,653	.36			
Bleepers,	Factor 17, Line 15, 8,191.42					
Diners,	Factor 17, Lin	ne 15, 1,638	24			
Mail and Express,	Factor 17, Line 15, 1,663.52					
Account	System	Michigan	Passenger			
5 Other Track Material,	\$30,509.23					
Located to Michigan,		\$27,132.35				
Factor 16,			\$6,827.75			
Assignment of Po	usenger to Sei	rvices.				
Passenger and Baggage,	Factor 17, Lin	ne 15, \$3,177.	.84			
Bleepers,	Factor 17, Lin					
Diners,	Factor 17, Lin	ie 15, 920.	.88			
Mail and Express,	Factor 17, Lir	ie 15, 935.	.09			

System

count

Michigan Passenger

DULUTH SOUTH SHORE & ATLANTIC BAILWAY COMPANY.

Details of Distribution of Operating Expenses (Continued).

1000		
•	AAAN	øι
43	стини	ш

6 ROADWAY AND TRACK. Divided to conform with 1915 and 1916 elassification—Accounts 202 and 220.

the contract of the contract o	Children Manufacture (CC)				COLUMN TOWNS TOWNS
1. Care of Roadbed	\$ 7,953.25	Located	by	M.A.Co.	\$ 6,557.81
2. General Cleaning	17,905.23	44	46	"	14,472.73
3. Watching Roadway	25,902.05	"	- 66	"	22,012.10
4. Track Changes	81.30	u	46	a	58.10
5. Train Service	5,363.54	"	44	"	4.912.00
6. Bank Protection	290.60	"	46	"	288.70
7. Other Expenses	35.00	"	a	4	35.00
Total Boadway	Maintenan	ice			48,336.44
6-B Track Laying and Surfi	eing				
1. Applying Ballast	\$12,796.60	Located	by	M.A.Co.	\$12,639.45
2. " Ties	66,915.60	4	"	"	53,414.81
3. " Rails	20,749.68	"	44	"	19,557.49
4. " Other Tk. Ma	t. 4,516.47	4.	"	"	4,047.14
		PER STANDARD STANDARD		and the same of th	CONTRACT PRODUCTION OF THE PARTY.

4. " Other Tk. M	fat. 4,516.47	44.	"	44	4,047.14
5. Track Maintenance	159,000.49	"	41	"	131,258.49
6. Track Changes	29.15	44	"	-	29.15
7. Train Service	10,549.77	66	44	-	7,070.17

Total Track Laying and Surfacing

228,016.20

Michigan

Grand Total

Mail and Express

6-A Roadway Maintenance System

\$276,352.64

Michigan		Passenger
6-A. \$ 48,336.44	Factor 11-C	
6-B. 228,016.20	Factor 16	57,379.36

Assignment of Passenger to Services.

6-A.	Passenger and Baggage	Factor	17,	Line	15.	\$10,410.44
STATE OF	Sleepern	46	17,	**	15.	CONCERNIOR OF THE PROPERTY OF
	Diners	4	17,	44	15.	
	Mail and Express		17,		15,	
6-B.	Passenger and Baggage	Factor	17,	Line	15,	\$25,705.08
	Sleepers	"	17,	44	15,	15,076.03
6-B.		Factor "	17, 17,			

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Operating Expenses (Continued).

7 REMOVAL SNOW, SAND & ICE \$20,070.50 Located to Michigan by M.A.Co.

System

Michigan

\$18,450.14

Account

2 merger of T # 1770 den 2 m 1	On basis of tra- we have deduce service, which a	d percen	tages o	f coagh ge	ner	r eac al.	t of wo	rk, of	
\$6.50 \$1.50 \$8.20	Passenger Freight Common	1% 29% 70%		. 6	184 ,350	.50 .54	Passen \$ 184		
ATTES .	" divided o		11—D	12	,915	.10	5,409	.88	
harm							5,594	.38	
	Assign	ment of	Passeng	ger to	Be	rvices			
	Passenger & Ba Sleepers	ggage	"	17,	44	12,		.03	
41 5.6	Diners Mail & Express		u	17, 17,	"		753. 767.		
Accoun	BRIDGES TRESTLES Located by M.A Freight direct, Balance Commo Common divide	.Co. 1916 test n	, 4.295	9%		\$76, \$ 1,	971.23 915.05	\$41 Pa	ichigan 5,886.28 ssenger 3,221.94
	Assigni	ment of I	asseng	er to	Sei	vices		Gur.	
	Passenger & Ba Sleepers Diners Mail & Express	ggage	Factor "	17, 17, 17, 17,	Line " "	15,	6,153. 3,473. 1,783. 1,810.	97 28	
Account 10	Over & Undergra Located to Mich			t)		\$ Sy	73.82	M \$	ichigan 73.82
	Capt to Captain the Captain				2015	1			

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Operating Expenses (Continued).

Accou	nt							
11	GRADE CROSSING FENCES	. CATTL	e Gu	ARDS	& Sig	N8		
	\ <u>\</u>		Syste 9,795	m		nigan	P	assenger
	Located by M.A.Co. Factor 11-E				\$ 8,7	58.47		3,664.00
	Assignment of	Passen	ger to	Se	rvices.			
	Passenger & Baggage				e 15, \$	1 705	95	
	Sleepers	racu	17,	66	15,	962.0	RO	242
	Diners	**	17,		15,	494.1		
	Mail & Express	"	17.	"	15.	501.8	A. 200 Year	
Accoun								
12	20 P. B.	& SNOW	Sum	V Q				
	The state of the s		Syste		Mich	igan	Po	ssenger
	CONTRACTOR OF THE		1,050		MARCI	·Bun		seenger
100	Located by M.A.Co. Factor 11-E				\$ 1,0	21.42		427.30
	Assignment of	Passeng	er to	Sei	rvices.			
	Passenger & Baggage	Facto	r 17,	Lin	e 15, \$	198.8	38	
	Sleepers	"	17,		15,	112.2	7	
	Diners	"	17,	"	15,	57.6	3	
	Mail & Express	".	17,	"	15,	58.5	2	
Accoun	t The Table Tables To Access				1907 982	然。如此常	188	
13	SIGNALS & INTERLOCKERS				es la			
		8	yster	Miller St. St. J.	Mich	gan	Par	ssenger
	T		441.	62				descent
	Located by M.A.Co.				\$ 17	79.76		
	\$179.76 divided on perce	entage de	eterm	ine	d by w	eek's		
	test in July, 1915, number of trains us	and Ji	lition	910	, time	and		9.42
		ang raci	HUICE		-21/0			0.42
	Assignment of	Passeng	er to	Ser	vices.			
	Passenger & Baggage	Factor	r 17. 1	Line	10	\$4.3	a	
	Sleepers	"		"		2.4	250075	
	Diners	ш	17,	"	10,	1.2	2000000	
	Mail & Express	"	17,	"	10,	1.29	253.361	
			LETTING.		17-12-19-12	100000000000000000000000000000000000000	1000	

Details of Distribution of Operating Expenses (Continued).

System 2 220 St	Michigan	Passenger
	\$ 3,071.56	
	Factor 11-F.	8 451.15
2,047.71	Factor 7-C.	413.54
	# 3,339.86 Michigan #1,023.85	\$ 3,339.86 \$ 3,071.56 Michigan \$1,023.85 Factor 11-F.

\$451.15	Passenger & Baggage	Factor	17,	Line	10,	\$209.82
	Sleepers	"	17,	"	10,	118.58
	Diners		17,		10,	
	Mail & Express	"	17,	"	10,	61,88
\$413.54	Passenger & Baggage	Factor	18,	Line	11,	\$227.46
	Passenger & Baggage Sleepers	Factor	18, 18,		11,	
				44		82.78

Details of Distribution of Operating Expenses (Continued).

Account 16 Buildings, Fixtures	Gannyna	Solv Aleid	-d -4	والمحمد		
/ / / / / / / / / / / / / / / / / / / /	System	Suranyio	eu ax	COLUM	46	Michigan
16-A Shops & Storehouses B Rd. Houses and Turn- tables		Accts. 25-	45 Fa	ctor 2	Α-Α	\$ 1,421.79
1 Thomaston Renewal	30,000.00	Enge in &	out,	Facto	r8	
Freight				"		11,486.42
Passenger				"	3	4,923.49
2 Other Rd. Houses	2,667.73			ш	4	2,382.94
C Stations & Grounds		Located b	v M.	A.Co.		6,708.80
D Sec. Houses & Others	4,327.14		ii.	"		3,008.78
E Coal Sheds & Trestles	5,562.74	Accts. 73	k 82,	Factor	r5	4,672.70
F Water Tanks & Pumps	6,706.82		" 82.	"	5	5,633.56
G Track Scales	2,503.71	Located b	v M.	A.Co.		.2,350.47
H Fixtures	553.67			"		553.67

	Assignment to Passenger.	Passenger
\$1,421.79	Shops, Factor 2-E	376.90
	Thomaston Round House, Factor 3	4.923.49
2,382.94	Road Engs. \$1,805.58,	
	Switch \$577.36.	
1,805.58	Road Engines, Factor 4	810.62
577.36	Switch Engs. on Switch % of 3.18	18.36
6,708.80	Station Bldgs. acet. 63-13.8747%	933.51
3,008.78	Section Bldgs., Factor 1-E	819.53
4,672.70	Coal Sheds & Trestles, Factor 5-D	1,488.61
5,633.60	Water Tanks & Pumps, Factor 5-C	1,775.64
	Fixtures, Factor 2-E	146.76

		Passenger	A PARTY OF	Performance of	Mail and
	enterior to act and a	& Baggage	Sleepers	Diners	Express
\$ 376.90	Shops, 14-F	\$ 204.08		\$ 40.30	\$ 64.80
	Fxtrs. 14-F	79.47	26.37	15.69	25.23
933.51	Acet. 63	790.44	49.72	经外域 等。原	93.35
819.53	Factor 1-E	382.02	214.95	110.32	112.24
128.14	Eng. Swi18-14	71.76	25.14	12.49	18.75
	" Rd. 17-28	2,579.32	1,495.35	772.81	776.85
1,488.61	Fuel 17-28	682.68	395.78	204.54	205.61
1,775.64	Water, 17-28	814.31	472.09	243.98	245.26

Details of Distribution of Operating Expenses (Continued).

Accoun						
17	DOCKS & WHARVES	8ys \$34,30	tem		higan	
A 14/15 /	Located to Michigan, M.A.C.	0.				
	Marquette docks, all freight	ma in		BS00000	130.76	
	St. Ignace Mdse. dock "				47.79	
	St. Ignace Slip dock, Joint Marquette dock, Depreciation	11		3,8	39.33	
	Cars over St. Ignace Slip	dock F	'~io	nt 19,1	40.88	
HE AND L	" " Pass	g'r 7.3	54 X	14.7	08-22.40	196
						assenger
	St. Ignace Slip Dock, \$3,939					884.77
	Assignment to Pa	ssenger	Ser	vices.	Carlo at 1	
	Passenger & Baggage Pa	ector 2			477.62	
	Bleepers	" 2	, "	22,	197.49	
TO MIX	Diners	" 2 " 9		44,	95.26	
	Mail & Express	. 2	, "	22,	114.40	
Accoun				W. Fare		
18	ROADWAY TOOLS & SUPPLIES			4596		assenger
		8 9.52	A 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Mici	higan	
	To Mich., on acets. 2-17,	7 2,02	J.J.	ELF HE SE		
	(Factor 1-C) 81.0813	%		\$ 7,7	23.45	
	Factor 1-G					2,098.00
	Assignment of Pass	enger t	o Se	rvices.		
	Passenger & Baggage	Fe	ctor	1-J.\$	982.38	
	Bleepers		"	1-J,	547.53	
	Diners		"	1-J,	280.87	
	Mail & Express			1-J,	287.28	
Account						
19	Injuries To Persons	Clause.		NC:-1		
		\$ 3,630		Mich	igan P	assenger
	Located to Mich. M.A.Co.			\$ 2,78	33.57	
Man what the	Direct to Passenger					2.35
	Common \$2,731.22 Factor	1-G		stant :	高級和	741.93
	Assignment of Pass	enger to	Bei	vices.		
	Passenger & Baggage	Fe	ctor	1-J,\$	348.50	
	Bleepers			1-J.	194.23	
6 1 4	Diners		4	1-J,	99.64	
	Mail & Express			1-J.	101.91	

Details of Distribution of Operating Expenses (Continued).

Accou						
20	STATIONERY & PRINTING					
		System		ichigan	P	assenger
		\$ 852.76				A Property
	Assigned to Michigan		1	696.70		
	Factor 1-G					189.20
	Assignment of Pa					
	Passenger & Baggage	Facto			.62	
	Bleepers	"	1-J,		.39	
	Diners	"	1-J,	STORY OF THE PARTY	March 1965	
	Mail & Express	"	1-J,	25	.91	
Accour	at					
21	OTHER MAINTENANCE OF W.	AY EXPENSES				
		System		chigan	P	assenger
		\$ 167.98				
是 来2660	Assigned to Michigan			136.50		
	Factor 1-G					37.08
	Assignment of Pa	ssenger to Se	ervice	8.		
	Passenger & Baggage	Factor	r 1-J,	\$ 17.	36	
	Sleepers	"	1-J,	9.	68	
	Diners	"	1-J,		96	
	Mail & Express	*	1-J,	5.	08	
Accoun	t.					
22	MAINTAINING JOINT TRACKS	VARDE & On	PET END	EACH IN	TTOG	Dr.
		System	Mi	chigan		ssenger
	大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大大	\$ 9,462.36		cmgan		meenger
	Located to Michigan M.A.	Co.	3 8	.137.53		
	Located to Passenger direct	t		,		827.25
	Freight \$7,27			(S. Dinasias)		021.20
	Common Station Exps.	4.18 on Acet	. 63			.58
	" Crossings	31.56 Factor	11-E		4.6	13.20
	A TOWN		TT WALL			
	Assignment of Par	menger to se	rvices			
	\$827.83 Passenger & Baggage	Factor 18, I	line 1	1, \$455.	35	
	Sleepers Diners	" 18, " 10		1, 165.		
	Mail & Evans	10,		1, 82.		
	Mail & Express	" 18,	" 1	1, 124.0	01	
					STATE OF	The state of
	13.20 Passenger & Baggage	Account 63	1950	100 Marie 1	1000	
	\$ 13.20 Passenger & Baggage Sleepers	Account 63,		\$ 11.1	18 70	

Details of Distribution of Operating Expenses (Continued).

Account 23	MAINTAINING JOINT TRA	Syst	em l	n Facilities. Michigan P	
	Located to Michigan by	*\$10,15		10,156.30	
	Located tracks—Passen				2,576.38
	Located to tracks	\$3,923.94	Facto		987.44
	" " Bridges	251.25	"	18	75.64
	" " Stations	56.25	4	Acct. 63	7.77
	" " Boo Rd. Hs.	36.71	"	74%	27.17
	" " Coal & Wate		44	Coal Acets.	6.26
	" " Overheads	18.36	4	1-0	4.98
	98% being tracks we us	e truck perc	ent.	ican Sest Compresed Transference	3,685.64
	Assignment of	Passenger t	o Bervi	cea.	
	Passenger & Baggage Sleepers Diners Mail & Express	Factor 17 " 17 " 17 " 17	. " 2	8, \$ 1,690.24 8, 979.01 8, 506.42 8, 509.07	
	*All figures Credit		SECURE AND DESCRIPTION OF SECURE		Para la
Account 24			P Equi		
	Assigned to Mich. Facto			Minera	l Kange 20.66

Assignment of Passenger to Services.

M. R. included

124.01

\$3,190.95

Assigned to Passenger, Factor 2-D

(Regular)

Mineral Range Run		124.01
Passenger & Baggage	Factor 2-F,	1,660.68
Rleepers .	" 2·F,	551.04
Diners	" 2-F,	827.92
Mail & Express	" 2-F,	527.30

Details of Distribution of Operating Expenses (Continued).

Account

25 STEAM LOCOMOTIVES-REPAIRS

By	rstem			Mi	ichi	gan
		SC.	40			576 - 310

\$113,758.45

By agreement to Mich. \$95,639.67

By agreement, Passenger 34,722.46 includes M.R.R. \$1,172.77 Freight 52,862.00

Switch 8,055.21

Passer ger percent of switch is 3.18 based on time tests.

				Passe	enger
Switch	\$8,055.21	X	3.18%		256.16
	rer direct				14,722.46

\$ 256.16	Passenger & Baggage	44.19	%			\$ 113.20
	Sleepers	33.71	%			86.34
	Diners	17.30	96			44.32
	Mail & Express	4.80	%			12.30
\$34,722.46	Mineral Range Run					\$ 1,172.77
300	Passenger & Baggage	Factor	17,	Line	28,	15,383.96
	Sleepers	"	17,	44	28,	8,919.89
	Diners	44	17,	44.	28,	4,609.86
	Mail & Express	46	17.	"	28	4 633 98

Details of Distribution of Operating Expenses (Continued).

Account	
26 STRAM LOCOMOTIVES-RENEY	WALS
	em Michigan
•\$201	
By agreement to Mich.	*\$151.37
By agreement, Passenger	*10.32 excludes M.R.R.R. *\$0.52
Freight	*241.65
Switch	100,00
Switch \$100.60 X 3.129	is 3.18 based on time tests. 3 3.20
Passenger	*10.82
Assignment of Pas	
*\$10.32 Mineral Range Run	*\$.52
Passenger & Baggage	Factor 17, Line 18, *4.73
Sleepers	" 17, " 18, *2.74
Diners	" 17, " 18, *1.42
Mail & Express	" 17, " 18, •1.43
\$3.20 Passenger & Baggage	44.10% 1.41
Bleepers Diners	33.71% 1.07 17.30% .57
Mail & Express	4.80% .15
(on cars—Parker	
Account	
27 STEAM LOCOMOTIVES-DEPRE	CIATION
System	Michigan
\$24,560.37	
Assigned to classes of ser-	
vice by individual locomo-	
tives and mileages as-	
signed to Michigan on- mileage of each class.	Reservation of the Commence of
	\$20,783.64
Classes show—Freight	11,633.02
Pamenger	6,242.74 includes M.R.R.R. \$420.53
Switch	2,907.88
Switch 3.18% Passenger	\$ 92.67
Passenger	6,242.74
Assignment of Pas	
\$ 92.67 Passenger & Baggage	44.19% \$ 40.95
Sleepers	33.71% 31.16
. Diners	17.80% 16.11.
Mail & Express See account 25	4.80 4.45
\$6.242.74 Mineral Range Run	420.53
	Factor 17, Line 28, 2,670.08
Sleepers	" 17, " 28, 1,547.96
Diners	" 17, " 28, 799.99
Mail & Express	" 17, " 28, 804.18

Details of Distribution of Operating Expenses (Continued).

Account

31 PASSENGER TRAIN CARS-REPAIRS

System Michigan \$41,854.89

Assigned to Mich., Factor 7-A.\$35,082.99 includes M.R.R. \$1,945.54

Assignment of Passenger to Services.

Mineral Range Run Passenger & Baggage, car miles	\$ 1,945.54 24,922.68
Mail & Express	8,214.77
	\$35,082.99

N. B.—Repairs to Sleepers and Repairs to Diners not included in Operating Expenses in 1914. Used in division of overhead are as follows:

THE RESERVE OF THE PERSON OF THE PERSON.	System Michigan
Sleepers	\$ 5,454.97 \$ 4,150.59
Diners	3,850.21 3,226.31
Included in Expenses "Outsi	de Operations."

Account

33 PASSENGER TRAIN CARS—DEPRECIATION System

\$ 7,199.20

Assigned to Mich., Factor 7-A \$ 6,034.41 includes M.R.R.R. \$ 334.64 Assigned to Mich., Factor 7-A \$35.082.99 includes M.R.R.R. \$1,945.54

Assignment of Passenger to Services made on basis of Account 31.

Mineral Range Run	\$ 334.64
Passenger & Baggage	4,286.80
Mail & Express	1,412.97

Accounts

34	FREIGHT	TRAIN	CARS-REPAIRS
35	FREIGHT	TRAIN	CARS—RENEWALS
36	FREIGHT	TRAIN	CARS-DEPRECIATION

	System	Michigan
Repairs	\$141,007.59	\$118,671.99
Renewals	698.17	587.58
Depreciation	65,204.73	54,876.30

D. S. S. & A. Ry. figures accepted, as we are not concerned in freight, and since there is no particular peculiarity in freight car miles as there is in Passenger car miles, D. S. S. & A. uses the car mile basis to distribute the repairs.

Details of Distribution of Operating Expenses (Continued).

7.0			ASSESSED BY	
Accoun				
43 45	WORK EQUIPMENT—REPAIR			
10	WORK EQUIPMENT-DEPRIN	TATION		
		System	POST TO THE PROPERTY OF THE PARTY OF THE PAR	
	Acct. 43	\$10,783.62		
		3,468.85		
	Assigned to Michigan, Fac	tor 1-B,	\$ 8,859.09	
	To Passenger, Factor 1-E,		2,840.77	\$ 2,378.45
	" " " 1-E,			765.09
	Assignment of Pas	menger to Se	ervices.	
		Ac	ct. 43 Acct.	45
	Passenger & Baggage Facto	or 1-H, \$1,1	08.70 \$ 356	MARKET PRODUCTION OF CONCURS TO JACK
	Bleepers "		23.84 200	.66
	Diners «		20.17 102	.99
	Mail & Express "	1-H, 3	25.74 104	.79
Accoun	t.			
46	SHOP MACHINERY & TOOLS	8ystem \$ 7,070.18	Michigan	Passenger
	Assigned to Mich., Factor 2 To Passenger, Factor 2	·C	\$ 5,930.28	
				\$ 1,781.92
	Assignment of Pas	senger to Se	rvices.	
	Passenger & Baggage Facts	or 2-F.	\$ 964.	98
	Bleepers "	2-F,	320.	COLUMN THE STREET OF THE STREET
	Diners "	2-F,	190.	THE RESIDENCE OF THE PARTY OF T
	Mail & Express "	2-F,	306.	37
Accoun	t			
48	INJURIES TO PERSONS			
		System	Michigan	Passenger
		\$ 965.83		
	Located to Mich. by M.A.Co		\$ 880.83	
	To Passenger, Factor 2	D		\$ 265.67
	Assignment of Pass		rvices.	
7000	Passenger & Baggage Factor	r 2-F,	\$ 143.	85
	Sleepers "	2-F,	47.	73
和 一切工作	Diners "	2-F.	28	41

Details of Distribution of Operating Expenses (Continued).

Account 49 STATIONERY & PRINTING				
	System \$ 1,302.60	Mich	igan	Passenger
Assigned to Michigan To Passenger, Factor 2-E		\$ 1,01	03.54	289.88
Assignment of Passe	nger to Se	rvices.		
Passenger & Baggage Sleepers Diners Mail & Express	Factor "	2-F,	156.9 52.0 30.9 49.8	
Account 50 OTHER EXPENSES (MAINTENANG	System 25.00	Mich		Passenger
Assigned to Mich., overhead, F To Passenger, Factor 2-D	'actor 2-C		20.98	6.30
Assignment of Passer	nger to Se	rvices.		
Passenger & Baggage Sleepers Diners Mail & Express	Factor	2-F, \$ 2-F, 2-F, 2-F.	3.42 1.18 .67 1.08	
Account				
51 MAINTAINING JOINT EQUIPMEN	System 802.50	Michi		Passenger
Located to Michigan by M.A. Basis of charge accrual	Co.	\$ 3	5.45	15.77
Assignment of Passer	nger to Sei	rvices.		
Pussenger & Baggage	Factor	1-H. 8	7.36	

1·H, 1·H,

2.12

Sleepers

Diners Mail & Express

Details of Distribution of Operating Expenses (Continued).

Accounts

53 to 60 TRAPPIC EXPENSES

		System	Michigan
53	Superintendence	\$31,900.94	\$26,441.60
54-2	A Outside Agencies—Freight	16,749.54	13,856.89
54-1	B Outside Agencies—Passenger	27,867.78	23,152.55
55	Advertising	5,045.65	4,191.71
56	Traffic Associations	296.64	245.41
57	Fast-Freight Lines	660.48	546.41
58	Industrial & Immigration Bureaus	11,056.07	9,583.02
7.0	Stationery & Printing	12,130.12	10,050.00
	Total Michigan	an and the same	88,067.59

D. S. S. & A. Ry. figures (corrected by agreement) accepted with no obligation as to subsequent treatment. Above figures are based on Train Miles each class of Service into

Michigan. Figures as follows accepted, as above noted.

53 54 55	Michigan Passenger \$11,857.33 23,152.55 4,185.36
56 and 57 58 To Passenger on Gross Revenue in Mich. 59 All assigned to Passenger & Baggage.	3,516.84 3,501.46

Details of Distribution of Operating Expenses (Continued).

Accoun	THE RESERVE OF THE PARTY OF THE								
61	SUPERIN	PENDENCI	-Conduc		G0000000000000000000000000000000000000				
	SOCIAL SE				lystem	100000000000000000000000000000000000000	lichigan	I	assenger
	350				1,998.33				
	Less Ci	r Accoun	tant		1,740.0	0			
	Other 8	Superinte	ndence	1	7,258.3	3			
			ch. overhea	d. Fa	ctor 9-A		4,786.61		
			ec't, Facto				3,312.94		
		- 44			asseng		686.28		
						ARCHITICAL PROPERTY.	8,785.83		
	214.786	61 to Par	ssenger, F	netor	0. P		0,100.00		4,202.16
	723,100		ecountant		G Cons			1	686.28
		Car A	ccountain	0334.9					
		Amelina							4,888.44
	Minama	Range R	nent of Pa	ssenge	er to se	ervice			
							\$ 181		
		er & Bag	gage		Facto	-	State of the latest and the latest a		
	Sleeper				**	9-C,		-	
	Diners				u	9-C,			
	Mail & 1	Express		FILE S	"	9-C,	581.	.04	
Accoun			中国产生工作 工						
62	DESPATC	HING TRA	INS						
					Syste	m	Michiga	an	
	Located				\$ 3,197	7.20	\$ 2,845.	40	
	Commo	CHEST PACKAGE			13,387				
	Commo	n to Mich	i. on ton i	miles,	D.8.8.	&A.			
	figu	res taker	1				11,098	33	82.9%
							13,943.	-	
	Ton A	lile facto	r includin	e Swi	ch and	ligh			ven totul
	of \$14.0	70.38. A	s we had	agree	d nnon	abox	a Michi	GO A	negion.
	ment pr	ior to on	r use of th	his fac	tor of	ton r	niles on	do	a differ
	ence wa	a small	it was all	lowed	to you	nuin.	on it w	0.0	without
	. prejudic	e as to su	bsequent	treate	ont th	ie roe	no re w	ho	nt oatal
	lighing	- procede	nt for sub	BOOMOT	t room	is year	u, or wh	шо	nt estau-
	1/3 time	degrate	hing train	a Com	mon E	lantos	. 11 13		1 001001
	Ralance	2/2 diet	ributing o	B COM	mon, r	actor	hish		4.0643%
	will	toke 1	2 on marie	cars, I	reight,	OI W	nich we		
	One	take 1/	3 as recij	procat	time	or A	gents &		
	14 06424	rators re	ceiving or	uers.	and the				
	44.0043	o less 1	3.814% a	uready	char	ged (of these		
	Sta	men .		555				3	0.2496%
				A STATE OF		TAR F	PERSONAL PROPERTY.	7	1 2120.00
		The state of the s		Danner	man 1 /6		amaant -	. 0	1.3139%
	Michiga	e19 019	79 V 94 7	7190	Ber 1/0	or p	ercent o	1, 24	1.1113%

Michigan \$13,943.73 X 24.7713% \$3,454.04

Details of Distribution of Operating Expenses (Continued).

Assignment of l	Parsenge	er to	o Ser	vices.	
Passenger & Baggage	Factor	17,	Line	15,\$	1,607.62
Sleepers	"	17,	66	15,	907.52
Diners	"	17.	> 66	15,	465.86
Mail & Express		17,	u	15,	473.04

Account

63 STATION EMPLOYEES

System Michigan \$166,606.25

Located to Mich. by M.A.Co. \$147,375.03 Michigan Freight Passenger Common Located Located \$147,375.03 \$67,107.81 \$10,756.74 \$69,510.48 52.8343% Common on located 13.8147% 9,602.67

20,359.41

Assignment of Passenger to Services.

Passenger & Baggage	84.6732%	\$17,238.96
Sleepers	5.3268%	1,084.51
Mail & Express	100,0000%	2,035,94

Sleepers based on number of tickets sold to D. S. S. & A. Sleepers with computation of time consumed in sales of each class of tickets. Mail and Express on Mr. Parker's computation of mail service.

Account

64 WRIGHING & CAR SERVICE ASSOCIATIONS

System Michigan \$1,793.22

To Michigan on freight ton miles
D. S. & A. Ry. figures taken.

\$1,482.99 all freight

Account

65 COAL AND ORB DOCKS

System Michigan \$21,703.64

All located to Michigan

\$21,703.64 all freight

Account

66 STATION SUPPLIES & EXPENSES

System Michigan Passenger \$12,272.08 Located to Michigan by M.A.Co. \$10,855.88

Michigan to Passenger on acct. 63
All assigned to Passenger & Baggage.

\$ 1,503.85

Details of Distribution of Operating Expenses (Continued).

Accounts			
67 to 76 YARD ACCOUNTS		Passens	ger percent
	All Michig	an (Parl	ker) 3.18%
67	\$ 4,659.		\$ 148.17
68	47,654.		1,515.42
69	4,052.		128.88
70	. 1,311.		41.71
71	27,327.		869.03
#72 Engine House Exps			407.74
73	22,744.		723.28
74	1,520.		48.35
75	279.		8.90
76	424.		13.51
#Acct. 72 \$14,310.41		No. START WILL	-
Less Soo Yd. 1,488.12	\$12.822.29 X 3.1	892-3407.74	
Control of the second		0,0	
		ACTUAL NO. OF ACTUAL NAME OF STREET	
	A CALL SOLVE OF THE PARTY	rices	
Assignment of	Passenger to Serv	1000	
Assignment of Pasenger & Bagagge	Passenger to Serv 44.19%		2
		\$1,725.6	
Pasenger & Bagagge	44.19%		17
Pasenger & Bagagge Sleepers Diners	44.19% 33.71%	\$1,725.6 1,316.3	17 16
Pasenger & Bagagge Sleepers	44.19% 33.71% 17.30% 4.80%	\$1,725.6 1,316.3 675.5	17 16
Pasenger & Bagagge Sleepers Diners Mail & Express	44.19% 33.71% 17.30% 4.80%	\$1,725.6 1,316.3 675.5	17 16
Pasenger & Bagagge Sleepers Diners Mail & Express (Parker's 13-B Car	44.19% 33.71% 17.30% 4.80% rs Handled)	\$1,725.6 1,316.3 675.5	17 16
Pasenger & Bagagge Sleepers Diners Mail & Express	44.19% 33.71% 17.30% 4.80% rs Handled)	\$1,725.6 1,316.3 675.5 187.4	17 16

Assignment of Passenger to Services.

\$18,594.91

6,492.23

Located to Mich. by M.A.Co. Michigan located to Passenger

Passenger & Baggage dir	ect				\$ 2.36
Passenger & Baggage		17,	Line	28,	2,976.27
Sleepers	"	17,			1,725.47
Diners	"	17.	44	28.	
Mail & Express	"	17.	"	28.	896.40

Details of Distribution of Operating Expenses (Continued).

Account

78 OPERATING JOINT YARDS & TERMINALS, CR.

Credit account—Deduct System \$14,341.01	Michigan	Passenger
Located to Mich. by M.A.Co.	\$14,341.01	
Mich. located Freight Common		
\$12,356.33 \$ 3,201.78 Gen'l Expenses 11.28		
\$11.28 Factor 5-C		3.56
3,201.78 on Soo Engine House Exp., 1916		1,981.50
		\$1,985.06

\$ 3.56	Passenger & Baggage	Factor	17,	Line	28,	\$ 1.66
	Bleepers	"	17,	"	28,	.93
	Diners	4	17,	"	28,	48
	Mail & Express	u	17,	- 44	28,	.49
\$1,981.50	Passenger & Baggage	Factor	17.	Line	28,	910.38
	Sleepers	"	17,	66	28,	526.82
A North Control	Diners	"	17,	"	28,	272.27
	Mail & Express	"	17,	"	28,	273.69

Details of Distribution of Operating Expenses (Continued).

979	m	8		ш		4
Α	c	С	o	u	11	L

80 ROAD ENGINEMEN

System Michigan

Freight \$108,123.35 Passenger 71,883.31

To Michigan on Locomotive miles Freight Factor 6-C \$ 89,034.82

Passenger Factor 6-D 60,444.80 includes M.R.R.R. \$3,029.95

149,478.62

Assignment of Passenger to Services.

Mineral Range Run		4 325 10	\$ 3,029.95
Passenger & Baggage	Factor 17.	Line 28,	26,330.57
Sleepers			15,264.94
Diners	" 17		7,889.03
Mail & Express	" 17.	u 28.	

Account

81 ENGINE HOUSE EXPENSES-ROAD

System Michigan Passenger \$61,806.97

Assigned to Michigan on Revenue
Engine mile basis, Company's
figures used, 82.84%
\$42,916.89

We use 41.7% as Passenger percentage of Michigan, as per agreement

\$17,896.34

Passenger & Baggage	Factor 1	17,	Line:	28, \$	8,207.30
Sleepers					4,758.12
Diners	" 1	17,	44	28,	2,459.03
Mail & Express	" 1	17,	"	28,	2,471.89

Details of Distribution of Operating Expenses (Continued).

Account

82 FUEL FOR ROAD LOCOMOTIVES

	System \$323,794.12	1.60	Mie	higa	n	
	services by 212,560.16	Factor 6-1 4 6-1 100.009	H 91		93 MRRR 19	\$ 4,610.09
Totals	823,794.12		268	,347.	75	
Mixed \$2	,083.19, car	rect miles Facto	or 17 I	ine	\$91,516.93 868.10 126.55	in the second
Tota	l Passenger				92,011.50	
1	asignment o	of Passenge	er to f	Servi	cea.	
Passenge Sleepers, Diners,	r & Baggag	" 1 " 1	7 Line 7 " 17 "	28		

Details of Distribution of Operating Expenses (Continued).

Accounts

83 WATER FOR ROAD LOCOMOTIVES

84 LUBRICANTS FOR ROAD LOCOMOTIVES

System Michigan

Account 83 \$18,772.68 Assigned to services and Michigan on basis of Account 82

Freight Passenger \$10,223.35

5,334.57 includes MRRR \$267.33

15,557.92

Account 84 \$4,327.93
Assigned to services and Michigan on basis
Account 82

Freight Passenger \$2,356.96

1,229.85 includes MRRR \$61.63

3,586.81

(1) 10 10 10 10 10 10 10 10 10 10 10 10 10				503	Account oo	ACCOUNT OF
Passenger & Baggage,	Factor	17	Line	28	\$2,323.85	\$535.75
Sleepers	"		"			310.60
Diners	44	17	44	28	696.26	160.52
Mail & Express	"	17	"	28	699.90	161.35
Mineral Range Run					267.33	61.63

Details of Distribution of Operating Expenses (Continued).

Account

85 OTHER SUPPLIES FOR ROAD LOCOMOTIVES

System \$5,654.01

Assigned to services by special analysis of M. P. & M. Department issue of supplies to individual locomotives and individual locomotive mileage.

Freight	System 4,122.88		6-I	Michigan \$3,381.93	Passenger
Passenger Mixed Special	1,419.78 32.27 6.48	All Factor	6-K	1,183.18 32.27	\$1,183.18 5.70 17.67%
Mineral Range Passg	r 72.60			72.60	72.60

\$4,675.22 \$1,264.69

Assignment of Passenger to Services.

Mineral Range Run		72.60
Passenger & Baggage	Factor 17-28,	546.69
Bleepers	" 17, Line 28,	316.94
Diners	" 17, " 28,	163.80
Mail & Express	" 17, " 28,	164.66

Account

88 ROAD TRAINMEN

System Michigan Freight \$144,342.43

Passenger 69,695.71

Assigned to Michigan on Train Miles

Freight Factor 11-A \$119,304.68

Passenger " 11-B 58,443.92 including M.R.R.R. \$3,026.56

Assignment of Passenger to Services.

From analysis of Pay-Rolls January and May, 1914, we find the following percentages of employees.

Conductors 53.11%. Brakemen 28.85%. Baggagemen 18.04%.

Conductors \$29,436.16 .50-50 Brakemen	Train Operation \$14,716.08 15,987.91	Passenger and Baggage \$14,716.08
Baggagemen		9,997.29
	30,703.99	24,713.37

Details of Distribution of Operating Expenses (Continued).

Account 88 (Continued)

Mineral Range Run					\$ 3,026.56
Passenger & Baggage di	rect				24,713.37
Passenger & Baggage	Factor	18,	Line	11,	16,888.39
Sleepers	"	18,	46	11,	6,145.93
Diners	"	18,	"	11,	3,070.03
Mail & Express	"	18,	44	11,	4,599.64

Account

89 TRAIN SUPPLIES & EXPENSES

Located to Services by Company.

System Freight \$ 8,381.17 Passenger 32,282.78

To Michigan on Train Mile basis.

Freight \$ 8,381.17, Factor 11-A \$ 6,927.36

Passenger 32,282.78, " 11-B 27,071.00 M.R.R.R. \$1,401:89

Assignment of Passenger to Services.

Mineral Range Run					\$ 1,401.89
Passenger & Baggage	Factor	18,	Line	11,	14,119.01
Sleepers	"	18,	66	11,	5,138.11
Diners	14	18,	44	11,	2,566.60
Mail & Express	"	18,	44	11,	3,845.39

Account

90 INTERLOCKER, BLOCK AND OTHER SIGNALS

System Michigan \$1.277.47

Located to Michigan (Negaunee Semaphore) \$23.97
On time computation in one week in July, 1915, and one week in January, 1916, despatchers' sheets of trains using crossing.

Passenger trains 5,481 minutes 5.24%
Freight trains 99,051 "Parker's data

Passenger \$23.97 X 5.24% = \$1.26

Passenger & Baggage	Factor	18,	Line	11,	\$0.70
Sleepers					.25
Diners	u	18,	"	11,	.12
Mail & Express	u	18,	- 44	11,	.19

Details of Distribution of Operating Expenses (Continued).

о.	W. 1	

MARKS SAME TO				
10 AN 40 11 11	The second second	The second second second second		GATTONE
558. T 1 1000	C TRANSPIRATION	THE A PLANT WAY	A STEE	41

	8,361.80
Located to Michigan by M.A.	o. \$ 7,921.80
Michigan to Passenger, 5.24%	\$ 415.1
The 5.24% determined by tra	ns and time using the facilities
(Parker's fi	ures)

System Michigan Passenger

Assignment of Passenger to Services.

Passenger & Baggage	Factor	18,	Line	14. \$	232,48
Sleepers			"		81.44
Diners			**		40.45
Mail & Express			44		60.73

Account

93 CLBARING WRECKS

		System \$4,100,49	Michigan	Passenger
Located t	o Michigan,		\$2,145.10 or 71.1287% 870.70 or 28.8713%	
		Common	28.83 on located	8.32

\$879.02

Assignment of Passenger to Services.

Passenger & Baggage	Factor	18,	Line	14.	\$ 492,29
Bleepers	"	18,	44	14.	172.47
Diner	u	18,	44	14,	85.66
Mail & Express	· u	18,	"	14.	128.60

Account

94 TELEGRAPH & TELEPHONE OPERATIONS

	System 143.32	Michigan	Passenger
Located to Michigan Michigan to Passenger, Facto		\$ 143.32	\$ 40.72

Pamenger & Baggage,	Factor 9-C, \$ 22.67	1
Bleepers	" 9-C, 8.66	
Diners	" 9-C, 4.36	
Mail & Express	" 9-C, 5.02	É

Details of Distribution of Operating Expenses (Continued).

Account		
97 STATIONERY & PRINT	Syste	
	\$12,43	2.35
Assigned to Michiga	in (overhead)	\$10,651.80
Factor 9-A Michigan to Passen	ger, Factor 9-B	\$ 3,026.2
Assignmen	t of Passenger t	o Services.
Passenger & Baggas	nt of Passenger t ge Fact	or 9-C \$1,685.32
Diners	"	0.0 001.10
Mail & Express		9-C 373.57
Account		
98 OTHER EXPENSES—T	RANSPORTATION	
S	ystem	Michigan Passenger
\$1,0	66.74	
Assigned as follows Sy	stem	
	233.38 Factor 9	
	276.86 " 9	-A 237.28
Located to Michigan by	MACo.	100.00
Freight		408.05
Passenger		66.98
Common		6.00
		918.27
Michigan to Passenger,	Located direct	\$ 66.98
Common, \$205.96, Facto		58.52
		125.50
Aggignmen	t of Passenger t	o Services
Passenger & Bagga	re Fector 9.C	\$69.89
Sleepers	" 9-C	26.68
Dinera	" 9-C	13.44
Mail & Express	" 9-C	15.49
Account	Daniel	
99 LOSS AND DAMAGE-		ystem Michigan
		ystem Michigan 3,513.04
Assigned to Michiga		,010,04
on Train Mile b		
figures accepted		
and not binding		\$7,040.28
and not binding	as to mound	

Details of Distribution of Operating Expenses (Continued).

Accoun	t			
100	Loss	AND	DAMAGE-BAGGAGE	

System Michigan \$ 667.41

Located to Michigan by M. A. Co.

All Passenger and Baggage.

Account

101 DAMAGE TO PROPERTY.

System \$ 6,814.78 Located to Michigan by M. A. Co.	Michigan	Pi	asenger
Passenger Freight Common	\$ 27.40 3,055.90 1,727.00		27.40
Common, \$1,727.00, divided on Factor 11	\$4,810.30 -E		722.47
Total Passenger			749.87

Assignment of Passenger to Services.

	and Baggage	Factor 9-C, \$	417.60
Bleepers		" 9-C,	159.39
Diners		" 9-C,	80.31
Mail and	Express	" 9-C,	92.57

Account

102 DAMAGE TO LIVE STOCK ON RIGHT OF WAY.

			System \$ 1,001.78	M	ichigan
Located Freight	to	Michigan,	Passenger	*	860.00 74.28
					034 28

Passenger	and I	laggage	Factor	18,	Line	14,		481.63
Bleepers					66	14,	100	168.74
Diners			H	18,	46	14,		83.81
Mail and	Expres		u «	18,	"	14.		125.82

Details of Distribution of Operating Expenses (Continued).

Accoun	t				
103	INJURIES TO PERSONS. System Michigan \$19,980.57	Pa	ssenger		
	Located to Michigan—				
	Freight \$12,250.13 75.30	96%			
	Passenger 4,016.22 24.69		,016.22	M.R.R.R	\$500.00
	Common 773.40 on loc	ated	190.96		
	Total Passenger	\$ 4	,207.18		
	Assignment of Pas	senger to	Service		
	Mineral Range Run			500.00	
	Passenger and Baggage	Fact	or 9-C.	2,064.50	
100	Sleepers	4	9-C.	788.00	
	Diners		9-C,	397.05	
	Mail and Express		9-C,	457.62	
Accoun	t				
104	OPERATING JOINT TRACKS	DR.			
		8 2,540.6		higan	
	Located to Michigan			714.20	
	Michigan	Freight	Passe	nger C	ommon
	Station Supplies and Expe Gate Crossings	nses			64.50 2.90
	Passenger—Soo Bridge Freight—Soo Bridge	\$ 551.26		95.54 all in	nterstate
	Sta. Sup. & Exp. on Acct 6	3		8.91	
t 5 10 7	Gate Crossings on Acct 90	Service Contraction	The leads	.15	
	Total Passenger		\$ 10	04.60	

So near, all allowed as Passenger and Baggage.

Details of Distribution of Operating Expenses (Continued).

Account		PARTY AND			AL SE	
105	OPERATING JOINT TRACKS.	CR.		1499		
	A CONTRACTOR OF THE PARTY OF TH	8 4.081.18	M	ichigan		
	Located to Michigan by M Michigan	A. Co. Freight		3,562.75	Co	mmon
Station Station Water	Supplies and Expenses Service	\$ 84.24 2,036.30		267.35 540.91		326.93 120.00
Common 4	9446.93 divided on acct 63 202.24 " " F	actor 5-C		61.74 63.74		202.24
	Total Passenger			933.74		
	Assignment of Pas	senger to Se	rvie	es.		
\$870.00	Passenger and Baggage	Account	63,	\$ 736.6	66	
	Mail and Express	"	63,	46.3 87.0		

Passenger and Baggage Factor 17, Line 28, \$

17. "

17,

17,

29.23

16.95

8.76

8.80

63.74

Bleepers

Mail and Express

All figures are Credit-Deduct.

Diners

Details of Distribution of Operating Expenses (Continued).

		System	Factors	Michigan	Passenger
106	Sal. Gen'l Officers	\$24,949.38	12-A & B	\$20,761.23	\$5,867.10
107	Sal. G. Clerks, Etc.	. 38,681.02	12-A & B	32,187.79	9,096.24
108	Genl Ofs. Sup. & Ex	p. 3,741.19	12-A & B	3,113.17	879.78
109A	Exps. 2c Suit	32,092.09	Direct	32,092.09	Clare to the
109B	Other Law Exps.	9,948.97	12-A & B	8,278.88	2,339.60
110	Insurance	10,591.84	Special	9,233.46	1,622.28
112	Pensions	720.00	12-A & B	599.14	169.32
113	Stat'y & Printing	5,032.60	12-A & B	4,187.80	1,183.47
113A	Valuation Exps.	-	Track Mile	s, all tracks	100
				A.Ry. 82.96	3%
	Charles the same of the same	42 27 1 24 3		6,809.25	1,924.29
114	Other Expenses	3,266.22	12-A & B	2,717.93	768.08
115	Genl Admn.Jt.Fac.	The state of the s	Direct	150.65	91.94
116	The second of th	Cr. *197.00	Direct	*197.00	*55,71
	Total Passeng	er	THE STREET		23,886.39

Passenger	and Bagga	uge .	Factor	12-C,	\$13,625.99
Sleepers			"	12-C,	4,781.79
Diners	BERTHER BERTH		. 4	12-C,	2,436.15
Mail and	Express		u	12-C,	3,042.46

^{*}Credit Account-Deduct.

Exhibit Page Shoet

Operating Expenses. 4-System, B-Michigan, O-Passenger and Passenger Assigned to Various Passenger Services.

	A-System	B-Total Michigan	C-Michigan Passenger	Assigned to Mineral Range Run	Assigned to Prassenger	Assigned to Bleepers	Assigned to Diners	Medical State
Maintenance OF WAY AND STRUCTI Ballat E. Ties C. Rails C. Watching Roadbed D. General Cleaning C. Watching Roadway G. Track Changes C. Other Expenses	28,232,63 20,276,40 117,363,56 50,034,38 30,509,23 332,068,93	18,880.71 20,197.65 91,619.93 48,268.38 87,132.36 6,567.81 14,472.73 22,012.10 6,812.00 288.70 36.00	6,115.23 6,082.66 28,062.66 12,146.54 6,877.75			1,234.94 1,236.48 6,067.75 8,191.48 1,798.94	. 685.51 2.109.50 1.688.24 920.88	700.42 696.00 1,882.83 1,882.83 886.00
Total Roadway Maintenance h—Applying Ballast i—Applying Ties k—Applying Rails i—Applying Other Track Material m—Track Maintenance n—Track Changes o—Track Changes	ears and a	48,336.44 12,639.45 63,414.31 19,557.49 4,047.14 131,258.49 29.16 7,070.17	22,367.35	100 M	10,410.44	6,876.86	3,016.75	3,061.30
Total Track Laying & Surfacing		228,016,20	57,379.36		26,706.08	15,076.03	7,738.92	7,858.23

767.56 1,810.80	601.80 58.62	E E	795.60	112.34	245.26	26.23	114.40	287.28 101.91 26.91 5.08
752.36 1,755.38	694.16	102.15	40.30	110.82	243.98	15.69	96.26	180.87 186.34 1.86.34
1,462.08	962.69	201.36	1,520.49	214.95	472.09	26.37	197.49	647.63 194.23 49.39
2,611.43 6,152.89	1,706.85	457.28	2,651.08	382.03	814.31	79.47	477.62	982.38 348.50 88.62 17.86
5,594.38 13,221.94	8,664.00	9.42	876.90	819.53	1,776.04	146.76	884.77	2,098.06 744.28 189.26 37.08
18,450.14	8,758.47 1,021.42	179.76	1,421.79	3,008.78	5,633.56	563.67	7,787.12 7,420.80 9.96	19.145.88 7,728.45 2,733.57 696.70 136.50
20,070.56	73.82 9,795.06	3,339.86	62,109.53	uses			24.200.10	9,525.57 3,630.09 852.76 167.08
Removal Snow, Sand & Ice Bridges, Trestles & Culverts	Over and Under Grade Crossings Grade Crossings, Ctl. Gds. and Signs Snow & Sand Fences & Snow Sheds.	Signals & Interlocking Plants Telegraph & Telephone Lines	Buildings, Fixtures and Grounds a—Shops and Storebouses b—Round Houses and Turn Tables	d—Section, Hand Car and Other Ho	f-Water Tanks and Pump House	g-Track Scales b-Ffxtures	Docks and Wharves a —St. Ignace Mdse, and Slip Docks b—Marquette Ore Dock c—Marquette Merchandise Dock	d-Marquette Ore Dock-Depreciati Roadway, Tools and Supplies Injuries to Persons Stationery and Printing Other Expenses
1-0	211	HA	9			:		3533

Operating Expenses. 4—System, B—Michigan, C—Passenger and Passenger Assigned to Various Passenger Services.

	A-System	B-Total Michigan	C-Michigan Passenger	Assigned to Mineral Range Run	Assigned to Passenger	Assigned to Sleepers	Assigned	Mail and
l. Maint, R. Thu, Yda, and O. Pacil. Dr. Maint, R. Thu, Yda, and O. Pacil. Cr.	9,462.36	8,137.53 *10,156.30	*3,686.64		20 800000000000000000000000000000000000	166.40	62.77 *506.42	136.0
Total, Maint, of Way and Structure "Deduct.	795,084.15	646,615.43	168,158.76			43,818.09	22,469.18	28,081.06
GAINTENANCE OF EQUIPMENT. Superintendence Steam Locamotives—Repairs A.—French	12,061.68	10,619.59	3,190,96	134.01	1,660.68	101.04	197.81	627.30
6-Frasenger 6-Switch Steam Locanoutives-Renewals	*306.16	84.711.46 8.066.11	34,722.46	1,172.77	15,386.96 113.20	8,519.86	4,609.86	4,612.98
D-Passager O-Switch		100.00	*10.32		52	1.07	1. 2.4	34

otives-Depreciation	24,560.87	11.683.02						
		6,242.74	6,242.74	420.53	2,670.08	1,547.96	189.99	804.18
s-Repairs Renewala	41,854.89	35,082.99	35,082.99	1,946.54	24,922.68			8,214.77
Depreciation Repairs Renewals	7,199.20 141,007.59 698.17	6,034.41 118,671.99 587.68	6,034.41	334.64	4,286.80			1,412.97
Depreciation tepairs	10,783.62	8,859.09	2,378.45		1,108.70	628.84	320.17	326.74
epreciation	3,468.85	2,849.77	1 781 92		356.65	200.66	102.90	104.79
	965.83	880.83	265.67		143.85	47.73	28.41	46.68
at Terminals. Dr. at Terminals. Cr.	25.00 802.50	20.98	6.30		3.42	6 E	53	
of Equipment	431,157.80	361,814.75	91,118.34	3,997.49	51,818.83	12,384.46	6,478.23	16,444.83
			380					

Operating Expenses. 4—System, B—Michigan, C—Passenger and Passenger Assigned to Various Passenger Services.

		C-Michigan Passenger 11,867.33 23,162.55 4,185.36	Mineral Range Run	11,867.33	Assigned to Sleepers	Assigned to Diners	Assigned to Mail and Express
a :				3,516.84			
2	105,707.22 88,067.59	46,213,54		46,213.54			
8-9-8	11,998.33 18,785.83 16,584.82 18,943.73 166,606.25 147.275.03 1,798.22 1,482.99 21,708.64 21,708.64	4,888.44 3,454.04 20,359.41	181.46	2,621.29 1,607.62 17,238.96	1,000.52 907.62 1,084.51	504.14	581.04 473.04 2,086.94

	187.44 896.40 •274.18	7,930.31	12.072.16	699.90	164.66
	675.56 891.73 •272.75	7,889.03	12.009.31	696.26	168.80
	1,316.37	15,264.94	23.237.61	1,347.28	316.94
1,603.86	1,725.62 2,978.63 *910.38	26.330.57	40.082.49	2,323.85	546.69
			4,610.09	267.33	72.60
1,603.85 148.17 1,516.43 128.88 41.71 869.03 407.74 723.28 48.36 8.30 13.51	3,904.99 6,492.23 *1,985.06	60,444.80	91,516.93 368.10 126.52	6,334.67	1,264.69
10,865.88 4,659.35 4,659.35 4,652.27 1,311.69 27,247.96 27,744.53 1,520.40 279.76 424.92	18,594.91	89,034.82 60,444.80 42,916.89	174,641.22 91,516.98 2,083.19 206.41	3,586.81	4,675.22
12,272,08 4,659,35 4,659,35 4,652,37 1,311,69 27,327,96 27,327,96 27,44,53 1,520,40 279,76 424,92	42,671.09 *14,341.01 180,006.66	51,806.97		18,772.68	5,654.01
Station Supplies and Expenses Yard Conductors and Brakemen Yard Switch and Signal Tenders Yard Supplies and Expenses Yard Enginemen Enginehouse Expenses—Yard Fuginehouse Expenses—Yard Water for Yard Locomotives Lubricants for Yard Locomotives Other Supplies for Yard Locomotives	Total accounts 67 to 76 incl. Operating Jt. Yards & Terminals, Dr. Operating Jt. Yards & Terminals, Cr. Road Enginemen	a—Freight Service b—Passenger Service Enginehouse Expenses—Road Fuel for Road Locomotives	a—Freight Service b—Fassenger Service c—Mixed Service d—Special Service	Water for Road Locomotives Lubricants for Road Locomotives	Other Supplies for Road Locomotives "Deduct.
\$548544444	F. E. S.	81.		£ 83.	82.

Operating Expenses. 4—System, B—Michigan, C—Pussenger an Passenger Assigned to Various Passenger Services.

	A-System	B-Total Michigan	C-Michigan Passenger	to Mineral Range Run	Passenger * Barrage	Assigned to Bleepers	Assigned	S Table
6. Road Trainmen 2—freight Service 5—Passenger Service Train Supplies and Expenses	40,663.96	119,804.68	58,442.32	3,026.56	41,601.76	6,146.48	2,070.02	4,500.6
4—Freight—Lubricating Care b—Freight—Missellaneous e—Glesning & Labricating Care, Fr d—Passenger—Miscellaneous 90. Interfockers, Block & O. S. Opern 91. Crossing Flagmen & Gatemen 82. Clearing Wrecke	1,277.47	6,827.36 27,071.00 28.97 7,921.80	27,071.00 1.26 416.10	1,401.89		Land Mark		178
b-Freight D-Fasenger Telegraph & Telephone Operation Stationery and Printing Other Expenses Loss and Damage—Freight	146.15 146.26 1,066.74 8,512.04	2,166,61 878,02 143,32 10,661,80 918,77	878.02 40.72 3,026.28					1353
100. Loss and Damages—Baggage 101. Damage to Property 102. Damage to Stock on Right of Way 103. Injuries to Persons 104. Operating Jt. Tracks & Facilities, Dr. 106. Operating Jt. Tracks & Facilities, Cr.	66.14.78 1.001.78 10.890.67 2.590.68 4.481.18	246.10 4,810.10 934.18 17,038.71 714.20	#5#4# #5#4#	600.00	26.11.6 2064.6 1964.6 1964.6	188.74	### 5	246 4
Total Transportation Expenses,	1,294,587.90	1,080,023.69		18,151.60	166,664.46			37,008.64

106. Salaries & Expenses, General Officers 107. Salaries & Expenses, Clerks & Attend's 108. General Office Supplies and Expenses 109. Law Expenses, Present Sult 109-B Law Expenses, Others 110. Insurance 111. Pensions 113. Valuation Expenses 114. Other Expenses 115. Gen'l Administ'n Jt. Trks. & Terms, Dr. 116. Gen'l Administ'n Jt. Trks. & Terms, Dr. 116. Gen'l Administ'n Jt. Trks. & Terms, Cr.	24,249.28 23,741.19 33,092.09 3,948.97 10,691.84 1720.00 5,032.60 8,207.87 8,207.87 8,207.87 8,207.87	20,761,28 32,181,73 32,092,09 8,778,8 8,778,8 6,803,4 6,809,25 2,717,98 150,65	8,867.10 9,096.24 879.78 1,622.28 1,183.47 1,183.42 768.08 9194.29 768.08 96.71					
Total General Expenses	137,589.52	119,934.39	22,886.39		13,625.99	4,781.79	2,430.10	
*Deduct.	762 006 69	2 SOR KER SE	641.512.65	17.148.99	356.168.24	124.990.76	68,678.17	19,526.49

Operating Expenses. Year Ending June 30th, 1914. Assigned

	System	Total System Michigan	Michigan	to Mineral Range Run	2 1	Assigned to the total to the total to the total	Michigan Mineral Passenger to to Mail and Passenger Range Run & Baggage Sleepura Diners Express	Medical Control
Grand Total Operating Expenses Deduct account of Factor 11-E, used instead of Factor 16-B on account 6-A Deduct account reduction above will rake in Account No. 1	\$2,763,996.68	\$2,305,466.86		\$17,148.99	2,026.68	56,168.24 \$124,990.76 2,026.68 1,144.10 68.60 38.78	71.878.894 81.783 88.81	173,524.05 196.36
Corrected Operating Expenses For uniformity with 1915, 1916 and 1917, add expenses of Sleepers and Diners, which are included in the 1915, 1916 and 1917 figures.	#2,763,996.68 78,414.32	\$2,763,996.68 \$2,805,455.85 78,414.32 62,616.00	\$637,010.81	\$17,148.99	\$354,072.96	\$123,807.93 18,639.83	\$437,010.81 \$17,148.99 \$354,072.96 \$123,207.93 \$43,070.99 \$72,309.94 62,616.00 18,539.83 44,076.17	F76,200.34
	\$2,842,411.00	\$2,842,411.00 \$2,368,071.85	\$699,626.81 \$17,148.99 \$354,072.96 \$142,847.76 \$107,147.16 \$73,909.94	\$17,148.99	1354,072.96	8142,847.76	1107,147.16	178,909.94
The above deductions would affect MAIN- TENANCE OF WAY AND STRUC- TURES total as follows Peductions 736,084,15 \$ 646,615,43	£ 795,084.15	\$ 646,616.43	\$168,158.76 4,501.84		\$78,846.43 2,096.28	\$42,013.09 1,182.83	\$78,845.43 \$49,813.09 \$22,469.15 \$22,081.06 2,095.28 1,182.83 607.18 416.65	22,001.06
WAY AND STRUCTURES \$ 796,084.15 \$ 646,615.43	1 795,084.15	\$ 646,615.43	\$163,658.92		\$76,750.16	\$42,630.26	\$76,750.16 \$42,630.26 \$21,862.00 \$22,415.51	19'919'81

Assignment of Passenger and Baggage Expenses to INTER and INTRA.

1914
280.5
30th,
30
#
June
3
dis
Ending
Year

		Total Passenger & Baggage		Inter	Intra
-	MAINTENANCE OF WAY AND STRUCTURES	\$76,750.15			
	Account 16-B Station Buildings Overhead accts. 1, 18, 19, 20, 21, 22 and 23 All other accounts	790.44 2,608.80 73,351.91	on Intra, Factor 1	\$ 106.42 915.59 25,912.40	\$ 682.02 1,693.21 47,438.51
#	MAINTENANCE OF EQUIPMENT	51,818.83	51,818.83 on Intra, Factor 2	18,306,29	33,512.54
Ħ	TRAFFIC EXPENSES	46,213.54			
	Account 54, Outside Agencies Account 55, Advertising Accounts 58, 59 Account 53	23,152.55 4,186.36 7,018.30 11,857.33	on Intra, Factor 4-A	21,307,29 2,890,41 2,479,39 9,200,97	1,845.96 1,294.96 4,538.91 2,656.33
1	IV. TRANSPORTATION EXPENSES	\$165,664.45			
	Accounts 62 and 66 Stations Overhead Accia. 61, 94, 97, 98, 104 and 105. All other accounts	18,742.81 3,736.88 143,184.76	on Intra, Factor 1	2,570.90 1,226.67 50,683.60	16.171.91 2.610.21 92,601.16
7	. GENERAL EXPENSES	13,625.99	13,625.99 on Intra, Factor 7	6,428.84	8,202,16
	Directly located to inter in above expenses. Add to INTER, deduct from INTRA Acct 22, Soo Bridge Acct 104, Soo Bridge	95.59 95.52	22.52 Factor 18-11 55.0039% 95.54 All	12.38	12.38
				\$141,033.69	\$218,039.27

Earnings Year Ending June 30th, 1914.

	laggage— ite Intrastate	1.87 \$619,922.61 1.60 5,844.22	816.72 42 947.39	387		144 \$322.68 .58 \$51.17	25.11 \$42.89			1 2	
	ger and Beg Interstate	2,566.60	734.42	1,003.3	26.0	174.44	**		*101.66	=	
ER	-Passen Total	\$954,036.98 8,410.92	316.72	2,865.07	1,075.28	498.12	66.00	209.92	1,183.48 *289.34 1,070.05	\$972,267.47	
-PASSENGER	Mail & Express	\$64,434.12	ZB,668.9U	524.03						84,617.04	
7d	Bleepers & Diners			B 892.17						1 1,348.91 30,481.51 34,966.48	35997
	Total	8,410.93	216.73 1,682.41 4,738.00		1,075.38	498.12	00'99	209.92	1,070.05	81,068,233.42 80,481.51 34,966.48	E1 199 891 41
	Mineral Range		787.00							1787.00	1787 00 6
	Freight \$1,818,060.76			8,614.94	1,361.39	300.89	6,720.10	8,762.35	*408.07	\$1,895,496.99	87 89E 40¢ 00
		964,036,99 8,410,92 64,484.12 29,668,90		8,614.94	3,503.82	498.12 78.75 300.89	66.00	9,826.46	2,941.92	\$2,954,467.41 \$0,481.51 \$4,966.48	88.019.915.40
	System #2,091,596.65	1,104,470.99 9,100.64 67,507.36 32,572.48	7,754.90	15,788.85	3,742.48	78.75 306.45	6,913.60	598.41 10,176.71 48,620.52	9,094.13	40,017.38 43,061.78	\$3,493,963.36
	Preight	Bross Barnes Mall Express	Milk-Pass. Train other Pass. Tra	Switching	Miscl. Transp'n	Parcel Room Storage—Frght	Storago Bargo Car Service	Rent Bidga., Etc.	Jet. Pacil. Dr. Jet. Pacil. Cr.	Sleeping Cars Dining Cars	

Deduct.

The one-balf each on accounts 80 and 88. Interstate on earnings, fon earnings.

Fartly allocated. Partly on earnings.

Income Account Down to Net Returns Applicable to Keturn on Investment. Passenger Business State of Michigan. Year Ending June 30th, 1914.

		Run	Passenger	Sleepers	Diners	Express	& Baggago	Passenger Interstate	
Exp	Earnings Expenses	\$ 787.00 17,148.99	\$1,123,681.41 682,477.82	\$31,373.68	\$35,423.22 107,147.16	\$84,617.04 78,909.94	\$972,267.47 354,072.96	\$339,841.99 141,033.69	\$632,426.44 213,039.27
Net	Net to Income	*16,411.99	441,203.59	441,203.59 *110,974.08	*71,723.94	6,707.10	618,194.61	198,808.80	419,386.2
F	Track Rent, labpeming to Marquette, C.& N.W.Ry†		1,047.11	197.17	. 100.94	115.81	633.19	221.74	411.4
E	Track Rental Negaunee to	967.13	6,611.84	1,066.71	540.98	620.67	3,393.48	1,189.10	2,304.3
E-3	3 8 3		437.57	116.27	60.09	60.39	200.53	70.23	130.3
Yan	Union Depot Tks Negaunee, \$57.01 on earnings, 35.98% § Yd. The at Soo, \$581.10 on earnings 35.98% §	1%86.	20.51	5.46	28.73	28.87	96.89	2.29	62.3
10. Hh	Hire of Equipment	*15,454.86	1,272.80	*109,542.89	*70,990.39	6,535.68	622,677.00	*200,378.76	*422,298.2 81.5
11. Taxe	Michigan, \$256,069.62	*15,464.86	449,961.70	*108,146.10	70,990.39	6,535.68	622,651.51	200,334.81	422,216.70
	Passenger \$72,362.19 On line 2 this exhibit	•1,773.74	*70,588.46	*70,588.45 *14,723.02	•11,082.20			*14,587.06	A PARTY
		•17,228,60	879,363.25	879,868.25 * 122,868.12	*82,072.59	*1,625.91	585,929.87		400,182,12

Also \$6,104,45 Income on investments and interest is left an open inatter for adjudication.

It contains interest accused on the trust fund for possible redemption of fare in excess of 2c per mile and other basis one half each accounts 30 and 88 to services, and to Intra on earnings. items not conected with the operation of the property as a carrier.

basis Factor 17-28 to services, and to Intra on earnings. Assigned on basis one half each acc : Assigned on basis Factor 17-28 to se Massigned on basis earnings to intra.

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Percentages of Maintenance of Way & Structures Accounts.

Less Account 244—Dock Depreciation.

Control of the second		Michigan		
Acets. 202 to 225	\$385,453.64	Michigan		
A. 241 to 267 & 272 lens 244	497,223.76	77.5212%		1
				2
Acets. 202 to 225, 245 to 267 & 272	382,471.65			
	494,248.77	77.3859%		3 4
Acets. 202 to 243 247 to 267 & 272	402,578.33			
	517,411.61	77.8058%		5 6
M	lichigan Passenger	Percentages		7
Acets. 202 to 225, 241 to 267 & 272	115,642.31			8
241 to 201 & 212	385,453.64	30.0016%	an Pelson	9
Acets. 202 to 243, 247 to 267 & 272	119,809.79			10
lenn 229 & 227-B	401,282.20	29.8563%	a de la constante de la consta	11 12 13 14 15 16
Acets. 202 to 225 247 to 267 & 272	Passenger & Baggage Sleepers	552,623.33 30,124.89	45.5051% 26.0500%	17
	Diners Mail & Express	16,137.04 16,757.35	13.9542% 14.4907%	18
Accts. 202 to 272 less 227-B, 229, 266 and 271	Passenger & Baggage Sleepers Diners Mail & Express	\$55,717.29 31,043.46 16,581.79 17,424.97	46:1360% 25:7052% 13:7303% 14:4285%	19 20
	WATER TO SELECT THE PARTY OF TH		THE PERSON NAMED IN COLUMN	

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Percentages of Maintenance of Equipment Accounts.

\$251,414.91 296,407.33	Michigan 84.8307%	1
340,553.18 401,220.46	84.8793%	3
76,477.74 251,414.91	er 30.4189%	6
93,548.38 340,553.18	27.4695%	8
ers S	13,129.05 17.9466% 8,090.71 11.0595%	10
	296,407.33 340,553.18 401,220.46 lichigan Passenge 76,477.74 251,414.91 93,548.38 340,553.18 3,311.73 76,085.19	296,407.33 84.8307% 340,553.18 401,220.46 84.8793% Glichigan Passenger 76,477.74 251,414.91 30.4189% 93,548.38 340,553.18 27.4695% 3,311.73 76,085.19 4.3527% erger & Baggage \$39,941.08 54.5972% 13,129.05 17.9466% 8,090.71 11.0595%

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Factor for assignment of Engine House Repairs.

	System	-Mic	higan—	Passenger
Acct. 388 Eng. Hs. Exps-Yard	\$ 12,912.41	22.3689%	\$12,912.41	
Acct. 400 Eng. Hs. Exps-Train	44,812.41		38,018.85	44.8955%

1916 test shows engines handled at all round houses as follows:
Total 12,785. Passenger 5,739 or 44.8955%

A—Fuel Accounts in Transportation Expenses. B—Water Accounts in Transportation Expenses.

Α.	Account 382 Account 394	System \$21,417.29 267,712.44	Michigan \$21,417.29 223,235.00	8.7542% 91.2458%
		289,129.73	244,652.29 84.6168%	
B.	Account 385 Account 397	1,213.26 14,694.87	1,213.26 12,250.22	9.0115% 90.9885%
		15,908.13	13,463.48 84.6327%	Property of the second of the
C.	Account 385 Account 397	Michigan 1,213.26 12,250.22	Passenger 41.01 4,703.46	
		13,463.48	4,744.47	85.2396%
D.	Account 382 Account 394	21,417.29 223,285.00	723.90 85,654.77	
		244,652.29	86,378.67	35.3087%

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Engine Miles-Road.

		System			-Michiga	ın-	
	'otal	Freight		Total	Freight		
	36,929	836,929	000 015	*697,148	697,148	770 000	
	32,617	19 000	932,617	*770,829	19 000	770,829	1
	16,497	13,082		16,497	13,082		2
Spl. Passenger	575 936	742	575 194	473 827	656	473 171	3
Spl. Mixed Road Swi. 1	19,483	117,263	2,220	99,040		2,220	5
	12,577	111,200	42,577	42,577	30,020	42,577	6
1,9	49,614	968,016	981,598	1,627,391	807,706	819,685	9
6-A. All road le	oco. mi	les to Mi	ch- 6—(o. miles	to Michig	an
igan		.70× M		P		.62%	
1,627,391	1 83	.4725%		F	656 43	.42%	
1,949,616 6—C. All frt. localigan 807,706 968,016 6—D. All Pass. Michigan 819,686 981,596 6—E. Pass. trai Michigan 770,825	6 83 6 loco 5 83 8 in loco	.4393% miles	6—] to	H. Pass. R 815 977 I. Frt. in Michiga 793 954 K. Pass. it to Mich	,626 83 414 cluding lan ,968 83 192 neluding igan	.4474% Rd. Swi.	to
932,61° 6—E. Frt. Rd. & 1 Michigan 793,96	7 Rd. Sw 8 83		0	L. Spl. Tri	300 ailes less	.5385%	R.
4			1,000	1,584.	814		

^{#20.70%} to Pessenger based on car miles. Includes 27,522 light locomotives—Freight. Includes 11,434 light locomotives—Passenger.

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Passenger Car Miles
Does not include D. S. S. & A. Ry. Sleepers.

And the second	Sy	stem ——	Mic	higan —	
	Passenger				
D. S. S. & A. coaches		Pass. Cars		Pass. Cars	1
Mail, Exp. Baggage etc.		872,719		710,841	2
Foreign Diners		87,145		87,145	2 3
D. S. S. & A. Ry. Diners		350,884		296,348	4
Canw and CMastP car					No.
in D88&ARy trains	212,326	152,915	212,326	152,915	5
Dega up	1,997,535	1,463,663	1,679,397	1,247,249	6
DSS&ARy cars on Mineral Range RR	74,654	69,530	74,654	69,530	-7
Foreign Sleepers	2,072,189	1,533,193	1,754,051	1,316,779	8
Parlor & Obv. cars	and the same	211,949		211,142	9
DSS&ARy Sleepers		694,107		527,327	10
Pass. cars on C&NW		002,101		021,021	10
and CM&StP trains Do Sleepers	66,470	32,623 4,380	66,470	32,623 4,380	11
	2,138,659	2,476,252	1,820,521	2,092,251	12
Mineral Range cars puid for * Deduct	•6,318		*6,318	revec.	13
7-A Cars on which D. S.					
Lines 1, 2, 7 & 13	137,866 2,177,912	Mineral R		312% 995%	
7-B Car miles taken according with Companys miles	2,795,794 ount of by s, although 3,665,925	Car Accou	ncomplete-	nich will aş —see above. 412%	gree)
7-C Car miles Passenger,	4,367,254 less Miner 3,768,588	ral Range, a	and freight	car miles.	

14,319,351 from Factor 8

1915

Freight Car Miles.

	System		Mich	igan	
Londed cars	11,557,447		DSS&ARy	3,323,404	(美術)四個時間
Empty cars	4,942,343		Foreign DSS&ARy Foreign	6,429.042 1,729,349 2,446,912	The state of the s
Mixed-loaded	125,272	Mx. & Spl.	DSS&ARy	44,268	
		"	Foreign	90,708	
Mixed-empty	58,619	- 44	DSS&ARy	23,068	
Special-loaded	7,734	4	Foreign	32,600	
	16,691,415			14,319,351	,
Caboose cars Spl. caboose	779,334 868		Alan Alan	642,678 759	
	17,471,617			14,962,788	85.6405%
		Less	s caboose	14,319,351	

DULUTH SOUTH SHORD & ATLANTIC RAILWAY COMPANY.

Transportation Percentages.

Bacept accts. 371, 390, 391, 407, 410, 411, 412, 413 & 414.

A To Michigan	933,726.59	86.0978%
includes account 414	1,084,495.94	
B	Michigan Passes 294,063.91	nger 31.1930%
	933,726.59	
С .	Mineral Range 11,982.87	e RR 4.0749%
	294 063 91	

All accts. except 371, 390, 391, 40		T mesenger
410, 411, 412, 413, 414,		\$275,461.25
Passenger & Baggage	\$145,639.53	52.8712%
Bleepers	66,562.96	24.1642%
Diners	29,128.50	10.5744%
Mail & Express	34,130.26	12.3902%

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Car Accountants Office.

System

\$4,424.65

Estimated Passenger 15%		\$ 663.70
Freight 85%		3,760.95
To Michigan on Car Miles	Factor 7-B	\$ 663.70

1915

Train Mileage.

		System-		-	Michigan-	-
Road Mixed Special Pass. Special Mixed	Total 1,704,543 16,497 477 1 783	Freight 796,075 13,082 621	Psngr. 908,468 3,415 477 162	Total 1,409,218 16,497 417 674	Freight 659,025 13,082	Pengr. 750,198 3,415 417 140
	1,722,300	809,778	912,522	1,426.806	672,641	754,165
Rd. Switch	119,483	117,263	2,220	99,040	96,820	2,220
M. R. R. R. *Deduct	1,841,783 48,895 *6,318	927,041 Paid for	914,742 48,895 *6,318	1,525,846 48,895 *6,318	769,461 Paid for	756,385 48,895 *6,318
	1,884,360	927,041	957,319	1,568,423	769,461	798,962
C.M.&St.P.Ry own trains	21,948		21,948	21,948		21,948
C&N.W.Ry. own trains	10,950		10,950	10,950		10,950
Lt. Locos.	1,917,258 44,783	927,041 29,871	990,217 14,912	1,601,321 28,786	769,461 27,387	831,860 11,399
11—A. All f Michi 766	gan	miles int			om Facto	
927	,041		1	P 807,97	0 44.80	74%
750	gan 2,577 4.	miles int 4475% 0108%		M. R. R. and plus F 908,41	R.—plus switch ya 6 0 47.00	lt. locos.

Train Mileage.

11-C. Trn. miles Mich. including 11-G. All frt. miles, less mixed, Rd. switch and light locos. excluding M. R. R. R.

780,850

P 816,660 51.1208%

1,597,510

11-D. Trn. miles Switch & Boad 11-H. All Pass. miles, less mixed & Lt.Locos. made on Main track Michigan (Factor 15 included), M. R. R. R. ex-

cluded. P 771,969 43.0176% 953,904 F 1,022,574

AND THE RESERVE OF THE PARTY OF THE PARTY OF

into Michigan.

756,379 82,7585%

A LOUIS THE PROPERTY AND

913,959

-plus M.R.R.R. into Mich.

42,577 MR 4.2577% 752,970 78,9356%

the second the second of the s

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Accounts up to General Expenses.

I Maintenance of Way & Structu II Maintenance of Equipment III Traffic Expenses IV Transportation Expenses VI Miscellaneous Operation	System \$570,978.34 426,747.58 95,360.61 1,141,875.13 45,006.24	Michigan \$444,893.44 361,695.31 79,448.26 963,954.48 36,477.56	1 2 3 4 5
Sent of real additional to the same	2,279,967.90	1,886,469.05 82.7410%	6
Street Line The City	and the second	office permitted of the control of t	
I Malatana A W. A G.	Michigan	Passenger	
I Maintenance of Way & Structu II Maintenance of Equipment		\$125,187.35	
III Traffic Expenses	361,695.31 79,448.26	99,675.76	8
IV Transportation Expenses	963,954.48	40,019.14 303,897.02	9
VI Miscellaneous Operation	36,477.56	36,477.56	11
	1,886,469.05	605,256.83 32.0841%	12
% Less overhead also 3:	2.0879 %		13
Passenger to 8	ervices.		
All accounts, less acct. 227-B, and \$	40.72 on account 9	70 h-4h	
of which are overheads, and les	Mineral Range B	R.	15
T	otal Passenger \$5	88.958.86	
Passenger & Baggage	\$302,188.99	51.3090%	
Bleepers	120,916.79	20.5306%	17
Diners		16.3617%	
Mail & Express	69,489.62	11.7987%	18

DULUTH SOUTH SHORD & ATLANTIC RAILWAY COMPANY.

Gross Weights-Trains.

	-Pre	ignt—	-Pas	senger-	
Cars Locomotives Loading	All Tracks 247,749,151 80,645,501 181,491,806	Common Tracks 247,749,151 80,645,501 181,491,806	All Tracks 166,302,726 83,591,522 7,866,130	Common Tracks 166,302,766 83,591,522 7,866,130	1 2 3
Total train wts	509,886,458	509,886,458	257,760,378	257,760,378	4
Train switching Yard switching	17,281,111 45,142,353	9,839,864 20,332,985	349,357 965,848	349,857 451,148	7 8
	572,309,922	540,059,307	259,075,583	258,560,883	9
Ton miles Co's freight (est)	7,792,466	7,792,466	K pos		10
Total gross wts	580,102,388	547,851,773	259,075,583	258,560,883	11
Above includes Co frt and wto of cars carry- ing same		14,021,277	100 100 100 100 100 100 100 100 100 100	32.0631%	12

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Mileage of track chargeable to services and percentages of same on basis of 2 miles side track equals 1 mile main track.

Main track Second track Sidings	Miles 408.78 6.55 40.56	2 to 1 408.78 6.55 20.28	Sellman
Harris Barrier States	455.89	435.61	82.5285%
Exclusive freight Main track Ore Spurs Industrial Spurs Sidings	12.47 22.21 21.89 113.29	12.47 11.11 10.94 56.65	
A CONTRACTOR OF THE CONTRACTOR	169.86	91.17	17.2726%
Exclusive passenger Sidings	2.10	1.05	.1989%

4 1800-1

1915

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Statement of Switching Miles .- Michigan.

	Fr	eight ——	—Pa	ssenger—
Yards Freight 96.62% Passenger 3.38%	Total 208,388	On Common Tracks 90,414	Total 7,288	On Common Tracks
Train Freight Passenger	96,820	55,129	2,220	2,220

DULUTH SOUTH SHORE & ATLANTIC BAILWAY COMPANY.

Combining Factors 13, 14 and 15 for division of Track Accounts in Michigan.

	THE RESERVE OF THE PARTY OF THE	Percentage		Passenger
A.	Freight (Factor 14) Passenger Factor 14 Common Factor 14	17.2726 .1989 82.5285	Factor 13	.1989% 26.4612%
	Total p	assenger percent	weights	26.6601%
В.	Freight Factor 14 Passenger Factor 14 Common Factor 14	17.2726 .1989 82.5285	Factor 11-D	.1989% 35.5018%
	Total P	amenger percent t	rain miles	35.7007%

DULUTH SOUTH SHORE & ATLANTIC RAILWAY

Details of weights ton miles of Passenger cars and contents to various passenger services.

		Passenger & Baggage	Mail and Express	Gleanar	24
Pass. Cars Other Pass		- Daggage	635,766	Sleepers	Diners
irn. cars Siprs, Parlor			21,113,903		
k Obs—For. Dining cars Foreign				15,040,560	5 047 400
Bloepers DSS&ARy. Obs. Diners DSS&ARy.				30,410,311	5,847,430
Diners DSS&ARy.	9 9 30	100000000000000000000000000000000000000			11,414,151 7,085,560
Total Train			3,525,387		
TOTAL TRAIN	174,108,856		25,275,056	45,450,871	24,847,141
Pans Swi	949.000	45.5225%	14.4828%	26.0436%	13.9511%
	349,357		58,226		
	174,518,218	45.4892%	25,333,282 14.51 6 1%	45,450,871 26.0436%	24,347,141 13.9511%
P. Yd. Swi	451,148		17,505	187,518	100,450
	174,969,361	45.4609%	25,350,787 14.4887%	45,628,389 26.0779%	24,447,591 13.9725%
Tonnages handled by	D. S. S. & A	. Engines			
Pass, Cars Other Pass Cars	59,901,676 33,484,418		635,766 21,136,451		an action
ilpr, Prir & Obvs—For. Diners Foreign	14,720,820 5,847,430		21,180,891	14,720,820	
leepers DSS&ARy.	30,410,311		**************************************	30,410,811	5,847,430
Obvs. Diners DSS&AR Diners DSS&ARy	11,414,151 7,085,560				11,414,151 7,085,560
A CONTRACTOR OF THE PARTY OF TH		No. of Concession, Name of Street, or other party of the Concession, Name of Street, or other party of the Concession, Name of	No. of Concession, Name of Street, or other Persons, Name of Street, or other Persons, Name of Street, Name of	42 101 101	24,347,141
	162,864,366		21,772,217	45,181,131	mainasi'TAT
	162,864,366 7,541,650		21,772,217 3,200,907	49,181,181	24,941,141
		44.5727%		45,131,131 26,4845%	34,347,141
rain Loading	7,541,650	44.5727%	3,200,907 24,973,124	45,131,181	

Details of car miles on passenger trains, to various passenger services.

Tourist Service at Service

	AND THE PARTY OF THE PARTY OF					
No.	Total	Passenger & Baggage	Mail and Express	Sleepers	Diners	
Passenger Cars Pass, Cars Special	1,675,964	1,650,482 3,488	25,483			1
Other Pass. Tra. Cars	\$63,350 406	334,706 406	- 538,644		MARKET A	3
D.S.S.& A. Obev. & Diners	179,976	400			179,976	5
Foreign Diners Siprs. & Obv.	87,145 210,908				116,373 87,145	. 7
" Sipra &c Spl. D.S.S. & A. Sipra & Prir	229 527,327			210,903 239 527,827		8
	3,768,568	1,979,027	564,126	788.469	383,493	10
					909/190	10
Percentages C.&N.W.&C.M.&St.P.Rys. Marquette Rus	103,473	53.9963 % 97,970	15.3918% 1,123	20,1486% 4,380	10.4633%	11 12
	3,768,585	2,076,997	565,249	742,849	383,493	18
Percentage D.S.S.& A. cars on M.R.R.R.		55.1134%	14.9990%	19.7116%	10.1700%	14
other care M.R.R.R.	74,654 69,530	74,654 26,129	43,461			15 16
	8,912,772	2,177,780	608,050	742,849	282,493	17
Percentage Care handled		55.6582%	15.5556%	18.0052%	9.8011%	18
Switching St Ignace	2.034	1.098	4.90%	83.99%	27.20%	19
THE TAX HOUSE CONTRACT		63.9823%	11.9908%	33.3206%	10.7009%	21
Lines 1 to 4 564,126 22.1	822% Mail	& Express.			N. Francisco	BE
9,549,169						

AND THE STATE OF T

CALL STATES

3,543,151

STOWER.

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Factor for assignment of Passenger & Baggage.

Expenses to Inter & Intra.

Factor Intra 1 to 7

Factor 1. Time consumed in coupon ticket sales by actual test was 5.75 times that consumed in simplex tickets. That Mineral Range coupon tickets did not participate in the above time ratio being sold in the same average time as simplex tickets. Tests applied to sales is as follows:

	No. of	tickets		Adi	asted
	Intra No.	Inter		Intra	Inter
Simplex M. R. coupons	358,549 46,804	6,971	A-1 A-1	358,549 46,804	6,971
Other coupons Mileage Exch.	11,701 18,622	12,498 355	A-5.75 A-5.75	67,281 78,337	72,439 2,031
		1		550,971 87.1222%	81;441

- Factor 2. Intra-State Passenger Mile percentage Inter 8,597,088 Intra 20,341,201—70.2916%
- Factor 3. Over head for Maintaining of Way & Structures Inter \$15,988.33
 Intra 38,752.11—70,7925%
- Factor 4. By investigation conducted in part by Mr. Heiss and therefore called the Heiss percentage the intra % in this road of the following accts was determined. Set up by the Ry Co and accepted by us.

 A. Outside Agencies 7.97% Intra
 B. Advertising 30.94% Intra
- Factor 5.

 Over head for Traffic Expenses
 Inter \$ 20,982.85
 Intra 7,306.69—25.8282%
- Factor 6. Over head for Transportation Expenses Inter \$40,505.34 Intra 107,149.66—72.5672%
- Factor 7. Over head for General Expenses
 Inter \$102,932.24
 Intra 196,366.47—65,6089%

AND AND THE STATE OF THE PARTY percentage of the property of the percentage of The state of the s Constitution of the first to be again the second to Will all the Control of the Control and the second s STANDING BUT BUT BUT BUT OF WAR DET STORY 数例如此实 11996 3100 1510 30 Design Control of the Tall bridge A STATE OF STATE A CONTRACT OF and the same ARTER MARKET TO First Long water the 12th of Language to be a strong to the same William Albert Street William Street Street of the see at an inches to find the service are to have be A 27 TO A THE CONTROL OF THE PARTY OF THE PA water over the state of the state of the state of 九年 机杂集 位生 克二 和自然的自然。24年前20 estimate outliness and the second BERNEY MARK SEC USE VELLE Washington Day on the Land

Duluth, South Shore & Atlantic Railway

OPERATING EXPENSES BY PRIMARY ACCOUNTS

A. System.
Michigan Passenger.
Michigan Passenger Services.

Followed by Tabulation of these Accounts.

- B. Assignment of Passenger and Baggage Expenses to INTER and INTRA.
- C. Distribution of Income Accounts up to return on Investment.

The basic figures as used in the following computations and divisions of Expenses are used as taken from the books and records of the company, without adjustment for the purpose of reducing them to those necessary for a normal year of operation and are subject to adjustment to be made to eliminate expenditures to make good deferred maintenance, and those for additions and betterments.

It is the claim of defendants that the expenses in the maintenance of way group of these years were excessive in at least the amount of

1914.									\$202,000
1915.									
1916.									17,000
1917.	į,								90,000

The presentation of the following computations of income is not intended to waive the claim that the passenger earnings of the M. T. Co. are to be added to the net corporate income of the passenger business, particularly if sleeping car and dining car operations are to be included.

Details of Distribution of Operating Expenses by Primary Accounts for the year ending June 30th, 1915.

PER SE				
Accourage 201	SUPERINTENDENCE MAINTENANCE	2 01	WAY AND	Structures
	System \$22,330.89	Icks	Michigan	Passenger
	Factor 1-5 To Passenger Factor 1-11	A	\$17,374.75	AE 107 40
				\$5,187.40
	Assignment of Passen	ger	to Services.	
	Passenger & Baggage Factor	1	Line 20	\$2,393.29
	Sleepers "	1	" 20	1,333.45
	Diners "	1	" 20	712.25
	Mail & Express "	1	" 20	748.47
Accoun				ti e
202	ROADWAY MAINTENANCE.		Total Control	
	System \$47,209.21		Michigan	Passenger
	Located by Mutual Audit Co.		\$39,269.32	(3) 电放射器 计编辑
400	To Passenger Factor 11-C			\$20,074.79
	Adulaniania of Bosses		A. Cl	
	Assignment of Passen	ger	to Services	
	Passenger & Baggage Factor			\$9,126.18
	procheta	17	A. C.	5,235.08
	DIMEID.	17	STATE OF THE PARTY	2,804.95
	man a trybicso	17	" 15	2,908.58
Accour				
208				
	Wisconsin		Michigan	Common
	Located by			
	Mutual Audit \$47,422.74 Common on		\$39,247.47	\$265.36
	located 145.20		120.16	
	Michigan Total		\$39.367.63	
	Freight	100	Common	
	Freight 4.2959%		一种的一种人	
	(1916 analysis) \$1,691.19			
	0-1-2	40	\$37,676.44	
	Com. to Passenger on Factor 13			\$12,083.23
	Assignment of Passen	ger	to Services	
The State of the S	Passenger & Baggage Factor 1	7,	Line 15	\$5,491.78
14 2 4 3 C	Sleepers " 1	7,	" 15	3,150.27
作品を		7,	" 15	1,687.91
Sec. Sec.		7,	" 15	1,750.27

Details of Distribution of Operating Expenses (Continued).

Accous 212	Ties.		2012	2 12	ALPRICA STORY	
212		System		Mic	higan	Passenger
		\$95,851.57			000 00	
	Located Factor 16		10-1	\$19	,392.98	\$21,166.25
	Assign	ment of Pass	enger	to i	services.	
	Passenger & Ba					\$9,622.37
	Sleepers	"	17,	"	15	5,519.71
	Diners	4	17,	4	15	2,957.45
	Mail & Express		17,	2003	15	3,066.72
Accoun	nt					
214	RAILS.				Hall Mills and	learners.
LINE E		System		Mic	higan	Passenger
		\$20,682.25				
	Located			\$19,	782.04	AF 050 04
And Park	Factor 16					\$5,273.91
AL ON	Assign	ment of Pass	enge	r to	Services.	
	Passenger & Ba	ggage, Factor	17.	Line	15	\$2,397.57
	Bleepers	"	17,	. 44	15	1,375.32
	Diners	200 A	17,	44	15	736.90
	Mail & Express	"	17,	"	15	764.12
Accoun	nt				400-5	
216	OTHER TRACK N	ATERIAL.		ME.		BOAT STEEL
		System		Mic	higan	Passenger
		\$23,469.14		Marie Co		
	Located			\$21	,806.14	
	Factor 16					\$5,813.61
and the	Assign	ment of Pass	enge	r to	Services.	NO 1817 A
*	Passenger & Ba	reace Factor	17	Line	15	\$2,642.92
	Sleepers	ggage, ractor	17.		15	1,516.07
	Diners	4	17.		15	812.31
Sayers	Mail & Express	u .	17.		15	842.31
8.6						
T.	4			10	Charle Called	

Details of Distribution of Operating Expenses (Continued).

Accou					
CONTRACTOR OF THE PARTY OF THE	BALLAST.				
210		System	Mid	chigan	Passenger
		10,362.04			
	Located Factor 16		\$1	,703.48	\$2,586.96
	Assignm	ent of Passe	enger to	Services.	
	Passenger & Bagg	rage Factor	17 Tine	15	91 170 00
	Sleepers	age, ractor	17. "		\$1,176.06 674.62
	Diners	"	17, "	15	361.46
	Mail & Express	ee	17. "	15	374.82
			***	10	014.02
Accoun					
220	TRACK LAYING &			Service and public	
	\$1	System 78,066.55	Mic	higan	Passenger
	Located by Mutua	I Audit Co.	\$145	,548.03	Service as
	Factor 16				\$38,803.25
	Assignme	ent of Passe	enger to	Services.	manual V
	Passenger & Bagg	mge Factor	17 Line	15	\$17,640.31
	Sleepers	"	17, "	15	10,119.07
	Diners	a a	17, "	15	5,421.78
	Mail & Express	"	17, "	15	5,622.09
					0,022.03
Accour 221					
221	RIGHT OF WAY FI				
		System	Mic	higan	Passenger
BOLE B		\$5,616.46		Sall k re	Research Co.
	Located		\$3	,309.43	
	Factor 11-E				\$1,475.51
	Assignme	ent of Passe	enger to	Services.	
	Passenger & Bagg	age. Factor	17. Line	15	\$670.78
	Sleepers	age, Pactor	17, "		384.78
	Diners	44	17. "	15	206.17
	Mail & Express	44	17. "	15	213.78
				10	210.78

Details of Distribution of Operating Expenses (Continued).

Account			
223 BNOW & BAND]	PENCES & SNOW	Percent	
And the	System \$244.46	Michigan	Passenger
Located Factor 11-E		\$199.11	\$89.21
Anazara A		AND THE RESERVE OF THE PARTY OF	
Assign	ament of Passe	enger to Services.	onle
Passenger & Ba	ggage, Factor	17. Line 15	\$40.56
Bleepers	"	17, " 15	23.26
Diners	*	17, " 15	12.46
Mail & Express	"	17, " 15	12.93
Account 225 CROSSINGS & Sic		is construction of the	
220 CENERINGS & BIG	System \$1,657.27	Michigan	Passenger
Located	Maria Company	\$1,303.65	
Michigan	Freight	Common	
Located	\$126.67	\$1,176.98	
Common to pass	enger Factor	11-E	\$527.37
Assign	ment of Passe	nger to Services.	endal (197)
Passenger & Ba			8000 TT
Sleepers		17. " 15	\$239.75 137.53
Dinera		17. " 15	73.68
Mail & Express		17, " 15	76.41
The state of the state of	STATE OF THE SECOND	A Section (Calcul-	

F CAPOLS

Details of Distribution of Operating Expenses (Continued).

Accour	ıt .			de fi	200		
227	STATION & OFFICE	R RUILDING					
		System	•	M	chigan		
		\$7,088.60			cmigan	Par	senger
A.	Station Building	&					
	Ground, locate	d			5,372.8	0	
B.	Office Building	k			0,012.0		
	Ground	\$124.52					
	To Michigan Fac	•					
	tor 12-13				103.1	8	
C.	Track Scales (Fr	eight) Loca	ated		931.8	3	
	A. Located to Pa	ssenger					351.31
	A. Located to					医 曼 医基础导	
	Common	\$ 3,620.22					
	Common to Passe	nger on Acc	et. 37	3,	15.819	%	572.69
	Total Passenger					\$1.	924.00
A.	Assignn	ent of Pas	senge	er to	Servic	es.	
0.000	Passenger & Bagg	age .				\$1,629.02	
	Sleepers Acct. 372	2. 5.326%			Salar Salar	102.58	
	Mail & Express, 1	916 Test. P	arker	109	6	192.40	
В.	\$103.18 Factor 1	2-18					B 33.10
							,00.10
	Assignm	ent of Pass	enge	r to	Service	M.	
	Passenger & Bagg	age, Factor	12.	Line	18	\$16.98	
	Sleepers	"	12,	- 44	18	6.80	
	Diners	"	12,	"	18	5.42	
	Mail & Express	"	12,	"		3.90	37.3
econnt							
	ROADWAY BUILDIN	ne					
		System		367-			
		1,933.47		MIIC	higen	Pass	enger
	Located	1,000.21		-	192.95		1000
1	Factor 1-9				,182.90		
		540		W			57.90
	Assignme	nt of Pass	enger	to 8	Service	a	
1	Passenger & Baggs			Line			AF 10
	Bleepers	.80, 2 40002	1,				65.12
· ·	Diners	u.	1,	"	20		92.00
	Mail & Express	"	ĩ.		20		49.14 51.64

Details of Distribution of Operating Expenses (Continued).

Accoun						
231	WATER STATIONS.					
		System \$5,065.25		Mic	higan	Passenge
	Factor 5-B			\$4,	,279.21	duity file in the
	Factor 5-C					\$1,507.26
	Assignn	ent of Pas	senger	to E	Services.	
	Passenger & Bag	gage, Facto	r 17,	Line	28	\$673,0
	Bleepers	"	17.	66	28	398.3
	Diners		17,	44	28	214.9
	Mail & Express	"	17,	"	28	220.90
Accour						
233	FUEL STATIONS.					
		System \$2,581.35	4	Mic	higan	Passenger
	Factor 5-A			\$2,	184.34	
	Factor 5-D					\$734.50
	Assignn	nent of Pas	senger	to E	Services.	
	Passenger & Bag	rage, Facto	r 17.	Line	28	\$327.97
	Sleepers	u	17,		28	194.18
	Diners	"	17,	- 66		104.73
	Mail & Express	a	17,	"	28	107.6
Accour	ıt					
235	SHOPS & ENGINE	Houses.				
		System		Micl	higan	Passenger
	Shops (Located				atted to	ATT HE STATE OF THE STATE OF
	M. A. Co.)	\$1,325.87				
	Eng. House (Lo-		15.00	100		
	cated M.A.Co.)	2.193.25				
	Shops Factor 2-A			-	124.61	
	Eng. Houses Acct		0	,	123.01	
	(88.214%)	a. 000 & 20	40.55 A	1,	934.75	
		Assigned to	Passe	nger.		
	City and the star of the					
	Shops Factor 2-C Eng. Houses Acc	- non e 4	00 (0	1 001	064)	\$342.09 617.09

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY. Details of Distribution of Operating Expenses (Continued).

SE MAR				THE REAL PROPERTY.			
A	Assignment	of Page	m.ea-	+0.5			
Sign.	Passenger & Baggage	Toota	arger	LU R	Service		A100 -
	Sleepers & Daggage	, Pacto		Line			\$186.78
N.	Diners	"	2,	44	16		61.39
	Mail & Expres	"	2,	44	16		37.83
P	Acota 288 6 400 char		2,		16		56.09
, ,	. Accts. 388 & 400 show	w 2.395%	swit	chu	ig \$14.	87 leavin	g \$602.16.
	Assignment	of Passe	enger	to f	Service	8.	
					witch	Factor	Road
	Passenger & Baggage	, Factor			\$8.28	17-28	\$268.88
	Sleepers	"	18-1		2.94	17-28	159.15
	Diners	"	18-1	4	1.42	17-28	85.86
	Mail & Express	"	18-1	4	2.23	17-28	88.27
cou	nt						
241	WHARVES & DOCKS.						
	S. S.	ystem 384.16		M	ichigar	1	
A	Located Mdsc. Dock	(all frais	wh+)	hard.	40.71		
B	Located Slip Dock	(an ried	suc)		46.71		
255	Assigned to passenger	on book			837.44		
	Assigned to passenger	1 D	or c	ars	nandie	d over sli	p.
	Freight cars counted	1. Pas	senge	r ca	rs cou	nted 2.	22.7414%
	\$837.44 X 22.74149						
	Assignment	of Passe	nger	to §	Service		
	Passenger & Baggage	Factor	18, I	ine	22		\$102.80
	Sleepers	44	18,	66	22		42.51
	Diners	"	18,	"	22		20.51
4	Mail & Express	"	18,	46	22		24.63
cour	led the same of						21.00
	COAL & ORE DOCKS.	Donning			~		
	COME & ORE DOCKS.	nepairs				tem	
					\$2,0	90.83 A	ll freight
cour							
244	COAL & ORE DOCKS.	Depreci	ation		\$19.1	45 88 A	ll freight
					410.1	10.00 A	ir rreight
cour							
41	TELEGRAPH & TELEPH		es.				
		tem		Micl	nigan	I	assenger
	\$2,8	57.26					
	Assigned & located, a	ccepted		\$2,	538.58		
	Factor 9-4						\$799.73
	Split to train & stati	on (see	1914)				7.00.10
	A. Train						\$417.60
	B. Station			No.			382.13
		6 7 5 11					004.13

Details of Distribution of Operating Expenses (Continued).

Assignment of Passenger to Services.

	Mail & Express			17-10		.32
	Diners			TITO		.31
	Sleepera			TITU	pi,teg #	.60
	Pamenger & Baggage	•	Fact	or 17-10		\$1.07
	Assignment	of Pass	enger to	Services.	1. 1. 150	
	Factor1-11					\$2.30
	Located		AND SET TO	\$7.70		
		\$7.70	M	ichigan	ľ	assenger
267	PAVING.			s a yest let	A 15 15 16 16	
Accour	nt .					
	Mail & Express			" 17-1	0	1.42
	Diners			" 17-1	STATE OF THE PARTY	1.40
	Sleepers & Daggage	to ber	vices, F	" 17-1		2.72
NOTE IN	Passenger & Baggage	公银宝 40 700			1000年 1910年	\$4.82
	Assignment	of Pass	enger to	Services	(13) Carrier	
	trains using facility					\$10.36
	Spl. factor 5.24% bas	ed on ti	me and			
	Located \$4	191.57	Stor Wast	\$197.75		
		rtem	M	ichigan	F	assenger
249	SIGNALS & INTERLOCK	ERR.				
Accou						
	Mail & Express	"	17-10A	60.48	18-11B	58.82
	Sleepers Diners	"	17-10A 17-10A	108.76 58.26	18-11B 18-11B	76.99 39.98
	Passenger & Baggage,				18-11B	\$206.34
					Factor	

Details of Distribution of Operating Expenses (Continued).

### Account System			
System	Account		
Section 1-5	20 : 보기에 하는 경험 40 : 20 2.1.1 에게 보이 전에 보이 하게 되었습니다. (19 1년 1일		
Located Factor 1-5 \$657.65 Factor 1-11 \$197.31		Michigan	Passenger
Assignment of Passenger to Services. Passenger & Baggage Factor 1-20 \$91.03 Sleepers "1-20 50.72 Diners "1-20 27.09 Mail & Express "1-20 28.47 Account 271 SMALL TOOLS & SUPPLIES. System Michigan Passenger \$7,954.55 Factor 1-5 Factor 1-11 \$2,456.86 Assignment of Passenger to Services. Passenger & Baggage Factor 1-20 \$1,133.50 Sleepers "1-20 337.33 Mail & Express "1-20 354.49 Account 272 Removing Snow, Sand & Ice. System Michigan Passenger \$21,306.42 Located \$20,060.23 Relocate correcting error 20,851.60 Passenger 1% direct by agreement \$21,306.42 Located Relocate correcting error 20,851.60 Passenger 1% direct by agreement \$20,851.60 Passenger 1% direct by agreement \$20,851.60 Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers "17-12 1.757.60 Diners "17-12 941.51			
Assignment of Passenger to Services. Passenger & Baggage Factor 1-20 \$91.03 Sleepers " 1-20 50.72 Diners " 1-20 27.09 Mail & Express " 1-20 28.47 Account 271 SMALL TOOLS & SUPPLIES.		4 001.00	\$ 197.31
Passenger & Baggage	Assignment of	Passenger to Services	
Sleepers			
Diners Mail & Express " 1-20 27.09 Mail & Express " 1-20 28.47 Account 271 SMALL TOOLS & SUPPLIES. System Michigan Passenger \$7,954.55 Factor 1-5 Factor 1-11 \$2,456.86 Assignment of Passenger to Services. Passenger & Baggage Factor 1-20 \$1,133.50 Sleepers " 1-20 337.33 Mail & Express " 1-20 337.33 Mail & Express " 1-20 337.33 Mail & Express " 1-20 3354.49 Account 272 Removing Snow, Sand & Ice. System Michigan Passenger \$21,306.42 Located \$20,060.23 Relocate correcting error 20,851.60 Passenger 1% direct by agreement Com. 70% \$14,596.12 Factor 11-E 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers " 17-12 1.757.60 Diners " 17-12 941.51			CONTROL OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN
Account 271 SMAIL TOOLS & SUPPLIES. System Michigan Passenger \$7,954.55 Factor 1-5 Factor 1-11 Assignment of Passenger to Services. Passenger & Baggage Factor 1-20 Sleepers " 1-20 631.54 Diners " 1-20 337.33 Mail & Express " 1-20 337.33 Mail & Express " 1-20 337.33 Account 272 Removing Snow, Sand & Ice. System Michigan Passenger \$21,306.42 Located \$20,060.23 Relocate correcting error 20,851.60 Passenger 1% direct by agreement \$20,851.60 Passenger 1% direct by agreement \$20,851.60 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 1.757.60 Diners " 17-12 941.51		1-20	The second secon
Account 271 SMAIL TOOLS & SUPPLIES. System Michigan Passenger \$7,954.55 Factor 1.5 Factor 1.11 Assignment of Passenger to Services. Passenger & Baggage Factor 1.20 Sleepers "1.20 631.54 Diners "1.20 337.33 Mail & Express "1.20 337.33 Mail & Express "1.20 337.33 Account 272 Removing Snow, Sand & Ice. System Michigan Passenger \$21,306.42 Located \$20,060.23 Relocate correcting error 20,851.60 Passenger 1% direct by agreement \$20,851.60 Passenger 1% direct by agreement \$20,851.60 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 6,540.16 Diners "17-12 1.757.60 Diners "17-12 941.51			
### Passenger & Supplies. System			20.21
System Michigan Passenger \$7,954.55 \$6,189.11 \$2,456.86		CE CONTRACTOR OF THE STATE	
Factor 1-5 Factor 1-11 *2,456.86 Assignment of Passenger to Services. Passenger & Baggage Factor 1-20 Sleepers "1-20 631.54 Diners "1-20 337.33 Mail & Express "1-20 337.33 Mail & Express "1-20 354.49 Account 272 Removing Snow, Sand & Ice. System Michigan Passenger \$21,306.42 Located \$20,060.23 Relocate correcting error 20,851.60 Passenger 1% direct by agreement Com. 70% \$14,596.12 Factor 11-E 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers "17-12 1.757.60 Diners "17-12 941.51			
Factor 1.5 Factor 1.11 Assignment of Passenger to Services. Passenger & Baggage Factor 1.20 \$1,133.50 Sleepers "1.20 631.54 Diners "1.20 337.33 Mail & Express "1.20 337.33 Mail & Express "1.20 354.49 Account 272 Removing Snow, Sand & Ice. System Michigan Passenger \$21,306.42 Located \$20,060.23 Relocate correcting error 20,851.60 Passenger 1% direct by agreement Com. 70% \$14,596.12 Factor 11-E 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17.12 \$3,069.92 Sleepers "17.12 1.757.60 Diners "17.12 941.51		Michigan	Passenger
Assignment of Passenger to Services. Passenger & Baggage Factor 1-20 \$1,133.50 Sleepers " 1-20 631.54 Diners " 1-20 337.33 Mail & Express " 1-20 337.33 Mail & Express " 1-20 354.49 Account 272 Removing Snow, Sand & Ice. System Michigan Passenger \$21,306.42 Located \$20,060.23 Relocate correcting error 20,851.60 Passenger 1% direct by agreement \$20,851.60 Passenger 1% direct by agreement \$50.851.60 Assignment of Passenger to Services. Passenger & Baggage Factor 11-E 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers " 17-12 1.757.60 Diners " 17-12 941.51			
Assignment of Passenger to Services. Passenger & Baggage Factor 1-20 \$1,133.50 Sleepers " 1-20 631.54 Diners " 1-20 337.33 Mail & Express " 1-20 337.33 Mail & Express " 1-20 354.49 Account 272 Removing Snow, Sand & Ice. System Michigan Passenger \$21,306.42 Located \$20,060.23 Relocate correcting error 20,851.60 Passenger 1% direct by agreement Com. 70% \$14,596.12 Factor 11-E 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers " 17-12 1.757.60 Diners " 17-12 941.51		\$0,189.11	99 450 QC
Passenger & Baggage Factor 1-20 \$1,133.50 8leepers " 1-20 631.54 Diners " 1-20 337.33 Mail & Express " 1-20 337.33 Mail & Express " 1-20 354.49 Account 272 Removing Snow, Sand & Ice. System Michigan Passenger \$21,306.42 Located \$20,060.23 Relocate correcting error 20,851.60 Passenger 1% direct by agreement Com. 70% \$14,596.12 Factor 11-E 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 \$3,069.92 8leepers " 17-12 1.757.60 Diners " 17-12 941.51			\$2,200.00
Sleepers	Assignment of 1	assenger to Services.	
Sleepers	Passenger & Baggage	Factor 1-20	\$1,133,50
Mail & Express " 1-20 354.49 Account 272 Removing Snow, Sand & Ice. System Michigan Passenger \$21,306.42 \$20,060.23 Relocate correcting error 20,851.60 20,851.60 20,851.60 20,851.60 20,52 20,540.16 20,52 20,540.16 20,52 <td>Sleepers</td> <td>" 1-20</td> <td></td>	Sleepers	" 1-20	
Account 272 Removing Snow, Sand & Ice. System Michigan Passenger \$21,306.42 Located \$20,060.23 Relocate correcting error 20,851.60 Passenger 1% direct by agreement 5,208.52 Com. 70% \$14,596.12 Factor 11-E 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers "17-12 1.757.60 Diners "17-12 941.51		1-20	337.33
### Passenger #### Passenger ####### Passenger ####################################	Mail & Express	" 1-20	354.49
### Passenger #### Passenger ####### Passenger ####################################	Account	A TOTAL MANAGEMENT OF THE PARTY	
System		Ice	
\$21,306.42 Located \$20,060.23 Relocate correcting error 20,851.60 Passenger 1% direct by agreement 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers "17-12 1.757.60 Diners "17-12 941.51			Passenger
Relocate correcting error 20,851.60 Passenger 1% direct by agreement 5,208.52 Com. 70% \$14,596.12 Factor 11-E 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers "17-12 1.757.60 Diners "17-12 941.51	\$21,306.4		T describer
Relocate correcting error 20,851.60 Passenger 1% direct by agreement \$ 208.52 Com. 70% \$14,596.12 Factor 11-E 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers " 17-12 1.757.60 Diners " 17-12 941.51		\$20,060.23	
Com. 70% \$14,596.12 Factor 11-E 6,540.16 Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers " 17-12 1.757.60 Diners " 17-12 941.51	Relocate correcting error	20,851.60	
Assignment of Passenger to Services. Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers " 17-12 1.757.60 Diners " 17-12 941.51			\$ 208.52
Passenger & Baggage Factor 17-12 \$3,069.92 Sleepers " 17-12 1.757.60 Diners " 17-12 941.51	Com. 70% \$14,596.12	Factor 11-E	6,540.16
Sleepers " 17-12 1.757.60 Diners " 17-12 941.51	Assignment of I	assenger to Services.	
Sleepers " 17-12 1.757.60 Diners " 17-12 941.51	Passenger & Baggage	Factor 17-12	\$3,069,02
Diners " 17-12 941.51			
	Diners		
	Mail & Express		

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY. Details of Distribution of Operating Expenses (Continued).

		(
SESSMENT FOR P	UBLIC IMI	PROVEMENT		
	System	Mich	igan	Passenger
	232.72			Sandt etc.
cated			99.45	
ctor 11-E	X			\$44.56
Assignme	nt of Pass	enger to S	ervices.	
ssenger & Bagge	ıge	Factor	1-20	\$20.56
eepers		4	1-20	11.45
ners		44	1-20	6.12
ail & Express			1-20	6.43
	100			
JURIES TO PRESO	NA.			
		Mich	igan	Passenger
		经存储的	1 3740	
		21.	809.93	
	oht			Supply of
				\$535.51
				4000.01
Assignme	nt of Pas	senger to E	ervices.	
	ige, Facto			\$247.00
			THE SECOND LINES OF THE	137.65
		MARKET AND AND AND AND AND ADDRESS OF THE PARTY OF THE PA		73.53
ail & Express		1, "	20	77.27
SURANCE.				Alteria de la
		8	ystem	Michigau
		\$4.	532.26	
B. Shops \$339.6	8. Facto			\$ 287.89
				2,115.87
				126.70
		21 44 46		1.396.77
				\$3,927.23
	ssigned to	Passenger		THE REAL PROPERTY.
			40000000000000000000000000000000000000	\$126.70
	76 on Ac	cts. 202 &	220	657.60
Common \$2,100	all of the latest	JAE 75 TO SEE THE		
			Cotal Page	nger \$784.36
	e al Inches	Market State of State		ngo. Tiono.
Assignme	ent of Pas		ervices.	
		NAME OF TAXABLE PARTY.		В.
usenger & Bagg	nge .	20. (m/s/h/b/b/r/4/555/M)	Factor 1	
leepers 5.3268%-	-Special	6.64		169.0
iners			Control and Facility	90.30
	THE RESERVE THE PROPERTY OF THE PERSON NAMED IN	SE ME CONTROL TO THE REAL OF ME		
ail & Express 10.0	00%—			94.89
	cated actor 11-E Assignments and & Express JURIES TO PERSO Cated 5 located to free 784.93. Factor Assignments and & Express SURANCE. B. Shops \$339.6 ther common located reight located Assignments and Assignments and Assignments and Assignments and Assignments are sentents. Assignments assenger & Baggines & Baggi	System	System Mich 232.72	Assignment of Passenger to Services. Assignment of Passenger to Services. Assignment of Passenger to Services. Beepers "1-20 All & Express "1-20 All & Express "1-20 Assignment of Passenger to Services. Bystem Michigan \$2,825.99 Cated \$1,809.93 Blocated to freight Assignment of Passenger to Services. Beepers "1, "20 Iners "1, "20 BURANCE. System \$4,532.26 B. Shops \$339.68. Factor 2-1 Ther common located assenger located reight located Assigned to Passenger. Direct Common \$2,403.76 on Accts. 202 & 220 Total Passenger & Baggage \$107.39 Factor 1-1 Geepers 5.3268%—Special 6.64

Details of Distribution of Operating Expenses (Continued).

Accou	at				
276	STATIONERY & PR	INTING.			
	《新日本新年》 (1972年)	System	Mich	igan	Passenger
		\$713.09			
	Factor 1-5			554.83	
	Factor 1-11				\$165.65
	Assignm	ent of Passe	nger to 8	ervices.	
	Passenger & Bagg				ADMINISTRAÇÃO DE PORTO DE COMPOSIÇÃO DE COMP
	Sleepers	"	CONTRACTOR OF THE PERSON OF TH		.58
	Diners	4	District Street Control of the	THE STATE IN COLUMN TWO IS NOT THE RESERVE	.74
5 84	Mail & Express	"	1, "	20 23	.90
ccou	at .			s, cas par •ora	
277	OTHER EXPENSES.				
		\$104.81	Mich		Passenger
	Factor 1-5			82.35	
	Factor 1-5				\$24.59
	Assignm	ent of Passe	nger to S	ervices.	
	Passenger & Bagg				.34
	Sleepers	"			3.32
	Diners			20 3	.38
	Mail & Express	4	1, "	20 3	.55
ccou					
	MAINTAINING JOIN	TRACKS Y	ARDS AND	OTHER FACE	rres · Dr
		System	Mich	igan	Passenger
		\$8.505.28			
	Located		\$6,0	94.45	
		Freight	Pass	enger	Common
	Michigan				
	located (MACo)		A. \$6		\$66.45
	Common Crossing	Gates 11-E	В.	29.77	
	Total Passenger		\$6	37.46	
	Assignm	ent of Passe	nger to Se	ervices.	
	35.06618		A \$607.69		В \$29.77
	Passenger & Bagg	age, Factor	328.13	17-15	13.54
	Sleepers	18-11	122.44	SERVICE AND	7.77
	Diners	18-11	63.59		4.16
	Mail & Express	18-11	93.53		

Details of Distribution of Operating Expenses (Continued).

	W 4		ин

279	MAINTAINING	JOINT TRACE	S. YARDS	AND OTHER	FACILITIES.	CR.
14.75		System		Michigan		
		#13 631 K				

	\$13,631.52		Mark or di	
Located		\$13,631.52	To be a second	
	Freight	Common	Passeng	er
Located	\$2,719.95			
Located Statio		是對於何何是主	8 610.52	B
Tracks (C&NV	W&CM&StP) 25%	rental	3,549.08	C
Track Items,			STATE PROPERTY.	
Factor 16,	o Passenger	\$5,950.61	1,613,21	C
Bridges, Acct.	208	505.61	140.08	C
Stations, Acct	. 273	21.53	34.13	B
Soo Round Ho	une, Acct. 388 & 400	22.75	7.26	A
Water & Fuel	stations, Factor 5-e	115.34	40.63	A
General Items	rice in the second	135.75	40.73	C

Assignment of Passenger to Services.

THE STATE OF THE SECOND	A	В	C
	17-28	Acct. 273	17-15
Passenger & Baggage	\$21.80	2519.84	\$2,410.51
Sleepers	12.47	32.70	1,332.75
Diners	6.68	61.39	740.87
Mail & Express	6.94	CT CARTER	768.24
*Credits-Deduct.	NEW AL		

Account

301	SUPERINTENDENCE	-MAINTENANCE	OF EQUIPMENT.	4.0
		Bystem	Michigan	Passenger

Factor 2-1 - \$10,619.52 Factor 2-6

\$3,230.34

MATERIAL SIL

Assignment of Passenger to Services.

Passenger & Baggage, Factor 2-16	\$1,686.91
Bleepers " 2-16	554.50
Diners " 2-16	341,71
Mail & Express " 2-16	506.61
Mineral Range Run " 2-16	140.61

Devails of Distribution of Operating Expenses (Continued).

Lecour						1 12 1	strele william
302	SHOP MACHINES AND TO Syste \$6.693	m		Mic	higan		Passenger
	Factor 2-1			25.	677.86	v. lens	4.13.26.33
	Factor 2-6						\$1,727.14
	Assignment of	Pass	enger	to 8	Service	8.	a. a
	Passenger & Baggage,		r 2,			\$942	
	Sleepers	"	2,	"	16		9.96
	Diners	"	2,	"	16	1357207231 4866	1.01
	Mail & Express	"	2,	"	16	28	3.19
ceour	at						
308	STEAM LOCOMOTIVE REI						
			lyster	m			Michigan
	A. Freight located		11,80	3.18	Facto	r 6 F	\$34,787.52
	B. Switch		11,31	7.95	all	TO SEE	11,317.95
	C. Mineral Bange Run	Pass.	1,29	0.07	all		1,290.07
	D. Special		6	3.75	Facto	r 6-G-F	27.68
					a	P	27.17
A.	E. Mixed	34120	339	9.49	all	the section.	339.49
	F. Passenger Road Swi	tch	8	1.94	all	99 G - 20%	84.94
	G. Passenger Road		38,55	8.71	6 F		31,869.66
	Total	Mich	igan				\$79,744.48
	Assigned to Passenger.	Time	1100	SE P	美国国际	Hamilton.	
	B. \$11,317.95	3.3	18%	esta	blished	time.	Passenger
					itching		\$382.55
	C.				A 30 - AV	特別有品	1,290.07
	D.			1			27.17
	E. 339.49	Cı	ır m	iles i	atio 2	0.7%	70.27
	P.				を表する。 対しまた。 がしまた。 対しまた。 はた。 はた。 はた。 はた。 はた。 はた。 はた。 は		84.94
	G.						31,869.66
					03	er der Person	\$33,724.66
	Assignment of	Pass	enger	to f	Service	8. 14 10.	
	B. Switch				82.55	C. D. E.	F. G.
	Pass. & Baggage, I				69.93	Factor	\$14,311.88
	Sleepers	"	18-19	CONTRACTOR AND ADDRESS.	27.73	17-28	8,471.55
	Diners		18-19)	65.80	10.00	4,570.14
	Mail & Express	"	18-19)	19.09	144.6	4,698.57

Details of Distribution of Operating Expenses (Continued).

	œ	22	w	205	222	4
	o	o	n	77	n	100
0.00	90		w	44.		

309 STRAM LOCOMOTIVES-DEPRECIATION.

System Michigan \$23.944.92

Assigned classes of service by individual locomotives and mileages. Assigned to Michigan on mileage of each class. Agreed. Classed Freight

Classed Freight \$10,661.55
Passenger 5,926.63
Switch 4,054.35

Assigned to Passenger.

A. Direct \$5,926.03 includes \$292.70 Min. Range B. Switch 3.38% 137.04

Assignment of Passenger to Services.

Δ.	Passenger & Baggage,	Factor	17,	Line	28	\$2,515.66
	Bleepera	"	17,	- 44	28	1,489.06
	Diners	44	17,	"	28	803.32
	Mail & Express	. "	17,	- 44	28	825.89

B.	Passenger & Baggage,	Factor	18,	Line	19	60.87
	Bleepers	44	18.		19	45.76
	Diners	ш	18,	u	19	23.57
	Mail & Express	"	18	- 66	19	6.84

Account

310 STEAM LOCOMOTIVES. RETIREMENTS.

Road Locos.	*\$279.34	*\$233.19
Switch	46.33	46.33
To Passenger.	ileages and classes	*.80
B. Switch, 3.38%	6	1.57

A.	Pamenger & Baggag	re, 17-38	*.36	B. Factor	.70
	Bleepers	17-38	*.25	18-19	.52
	Diners	17-38	*.11		.27
	Mail & Express	17-38	*.12		.08

^{*}Credit figure-Deduct.

Details of Distribution of Operating Expenses (Continued).

Accour	nt .	System	Michigan
314	FREIGHT TRAIN CARS REPAIRS.	\$146,912.18	\$125,815.59
315	FREIGHT TRAIN CARS DEPN.	62,765.78	53,752.61
316	FREIGHT TRAIN CARS RETIREMENT.		1.842.75
	By figures—acce		1,042.11

Account

317 PASSENGER TRAIN CAR REPAIRS.

A. Regular	System Michigan \$ 40,997.34
Factor 7-A. Min. Range	\$ 2,021.66
Regular	31,936.60
B. Sleepers (1914 figures)	5,454.97
Factor 7-10	4,182.44
C. Diners (1914 figures)	3,850.21
Factor 7-9	3,268.66
	Total Michigan 241 400 96

Assignment of Passenger to Services.

Mineral Range Run		\$ 2,021.66
Passenger & Baggag	ge, Factor 18-23	24,852.36
Sleepers Direct	11.0000	4,182.44
Diners Direct		3,268.66
Mail & Express	Factor 18-23	7,084.24

Account

318 PASSENGER TRAIN CAR DEPN.

	System	Factor	Michigan
Passenger Cars	\$7,261.74	7-A	\$6,015.14
Sleepers	2,684.00	7-10	2,057.88
Diners	2,421.00	7-9	2,055.32

Assignment of Passenger Cars to Services.

Passenger & Baggage, Mail & Express	Factor	18-23 11-23	\$4,402.18 1,254.86
Mineral Range Run		11-23	358.10
Sleepers Direct			2,057.88
Diners "			2,055.32

Details of Distribution of Ope. -ting Espenses (Continued).

Account 320 WORK EQUIPMENT.			1000 10 1000 1000
System Michigan Factor 1- Passenger " 1-	THE RESIDENCE OF THE PARTY OF T	Depn. \$3,497.66 2,711.43 818.47	Retirement \$ 319.88 247.97 74.39
Assignmen	nt of Passenger	to Services.	
Sleepers 1, 1	ctor \$606.91 7&18 347.43 7&18 186.11 7&18 193.27	\$370.17 211.91 113.51 117.88 Michigan \$ 3.78 1,246.94	\$33.85 19.38 10.38 10.78 Passenger
Factor 2-1 com.	1,370.17 Total Michigan	1,162.19	\$ 3.78 414.65
The same of the sa	ADMIZES	and the second	\$ 418.43

Assignment of Passenger to Services.

Passenger & Baggage	Factor 2-16	\$228.45
Bleepers		75.09
Diners	Bulletin The English	46.28
Mail & Express	No. of the state of	68.61

AN SUN C

STREET, HARMEN

Details of Distribution of Operating Expenses (Continued).

Accou	nt			Part Harry	
338	INSURANCE	System		Michigan	
	A. Pass. Cars	\$182.08	\$1	52.80 (8.98	min P
	B. Sleepers	76.80		58.88	min. x . j
	C. Diners	70.40		59.77	STORY WAS
	D. Freight Cars	609.88		522.30	
3. 经销售	E. Freight Locos.	110.40		92.16	
	F. Passenger Locos.	72.00		59.58	
	G. Switch Locos.	14.80 3	.38%	14.80	
	H. Work Egt.		actor 1-3	40.98	
	I. Shops	599.40	production of the latest the second	608.68	
	Assignment	of Passenge			
				Passenger Direct	
	A. Pass. & Baggage, 1	Factor 18-23	\$111.92	Α.	\$152.80
	B. Sleepers Direct		58.88	B.	58.88
	C. Diners Direct		59.77	C.	59.77
	A. Mail & Express, F	actor 18-23	31.90	F.	59.58
	Mineral Range		8.98	G. 3.38%	.50
				H. 1-11	12.29
100000000000000000000000000000000000000	F. & G.	in maximum			154.73
	Passenger & Baggage	Facto	r 17-28	\$26.83	
35120	Sleepers	Avacation .	17-28	15.88	
	Diners			8.57	CONTRACTOR OF THE
	Mail & Express H.			8.80	(0.00)
	Pass. & Bag. Factor			Factor 2-16	\$84.48
	Sleepers		3.21	" 2-16	27.17
	Diners		1.71	" 2-16	17.11
3762	Mail & Express		1.78	" 2-16	25.37
Accour	it		P. D. Person	100 mg 100 mg	
334	STATIONERY & PRINTIN	10	Tendilment i		
	Syst		Michigan	Pe	ssenger
	\$1,10	01.23	TO SECRETARIA SEC		
	Factor 2-3		\$ 934.39		
	" 2-8				256.67
	Assignment of	of Passenger	to Service	s .	
	Passenger & Baggage	Fact	tor 2-16	\$140.13	
	Sleepers		2.10	46.06	
	Diners	4	2-10	28.39	
(30)	Mail & Express	"	2-16	42.09	

Details of Distribution of Operating Expenses (Continued).

	gen;	pequ	:qu	oper.	re
35				200	1 68
		LO.			2.3

337 MAINTAINING OF	EQUIPMENT AT	TERMINALS.		
	System	Michigan		Passenger
Located	* \$12.50	* \$12.50		
Factor 2-6			Section 1	* 3.75

Assignment of Pas	senger to Services.	
Passenger & Baggage	Factor 2-16	*\$2.06
Bleepers	4 2-16	.67
Diners	" 2-16	* 41
Mail & Express	" 2-16	* .61

*Credit item-Deduct.

Accounts

PF to	307 TRAFFIC EXPENSES.		The same of the	MAD STATE OF
The second		System	Michigan	Passenger
351	Superintendence	\$31,297.97	\$25,937.31	\$11,729.60
352	Outside Agencies	87,255.42	30,855.90	17,830.04
358	Advertising	4.549.00	3,759.91	3,726.69
354	Traffic Association	345.75	287.18	
355	Fast Preight Lines	5.42	4.50	
357	Insurance	101.42	56.33	56.33
858	Stationery & Printing	12.349.62	10,238.61	3,826.04
	All above accepted in			
857	Ind. & Immgr. Bureaus			2,850.44
	This acct, assigned on			
	in and about Michigan.			
P-FREEDERS	BETTE ETA FEBRUARE DE MATERIA (EL CARDO A LA FEBRUARE) FEBRUARE (EL CARDO A LA FEBRUARE) FEBRUARE (EL CARDO A			1600年1月1日 日本

All assigned to Passenger & Baggage.

KIND OF THE PARTY OF THE PARTY OF THE

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY, Details of Distribution of Operating Manenasa (Continued)

	Details of Distribution of	Operating 1	Expenses (Cont	inued).
Accou				
871	SUPERINTENDENCE—TRA	NSPORTATION. System		31414
		\$21,468.60	Michigan	Passenger
	Factor 9-1		\$18,483.26	公司 共和国
	Car Accts, office include	d above as fo	llows:	
	Factor 10 Passgr.	663.70	Have and the self-	
	Frt.	3,760.95	and a special contract	
	\$ 663.70 Factor 7-B \$3,760.95 " 8	Shift Admir	557.00	\$ 557.00
	Balance \$14,705.36 Fact	or Passer	3,220.90 14,705.36	4 507 04
		or range	18,100.00	4,587.04
			Total Passenger	* 5,144.04
	Assignment of	Passenger t	o Services.	
	Passenger & Baggage	Factor		08.89
	Sleepers Diners	"		92.37
	Mail & Express		AND THE PROPERTY OF THE PROPER	21.79 11.38
	Mineral Range Run	**	Mindle Hote of The Participation of the Control of	09.61
Accour				
872	DISPATCHING TRAINS.			A Control of
		System \$12,820.83	Michigan	MARY TON
	To Michigan on all Trai			
	Miles, 83.1646%		\$10,662.39	
	The above includes ligh	t engine mil	es.	
	1/3 time dispatching to	rains, Comm	on, Factor 11-	F, 47.0054%
	2/3 time distributing ca We allow 1/3, however,	rs, all freigh	it.	
	orders.	tor reciproca	u time of Ager	it's receiving
			47.0054%	
	Lenn 1/3		15.8192%	31.1862%
			THUS NO.	78.1916%
	One-third is	Salar Establish		26.0639%
				enger
	\$10,622.39 X 26.0639%			40.35
	Assignment of			
	Passenger & Baggage, F			91.25
	Sleepers Dinera	CONFESSION SERVICES CO. S. C. STATISTICS		40.70
	Mail & Express	Mary Control of the C		96.87 11.53
100 M	and the same of th	***	AND THE REAL PROPERTY.	11.00

DULUTH SOUTH SHORE & ATLANTIC RAH.WAY COMPANY, Details of Distribution of Operating Expenses (Continued).

Accoun		1				
373	STATION EMPLOYERS.	8ys		Mi	chigan	
	Located to Michigan				098.20	
	Located by M. A. Co.	Frei		Pase	enger 933.36	Common
	Com. divided on located	\$58,18 58,0°			912.66	\$68.983.61
	Tot	tal Pa	menge	r \$21,	846.02	
resident and	Assignment of	Раявет	ger to	Servi	ces.	
	Passenger & Baggage Sleepers Mail & Express Mail & Express percen	itage e	10.00	88 % 00 %	2,18	63.69 34.60
Accous 374	WEIGHING & INSPECTION	Dropa				
013	W. S. C. S.	Syst		Mi	chigan	red Ger
	To Michigan on Car Mile Had agreed to \$1,346.6	es			390.87 nge figur	res.
Accoun						
315	COAL & ORE DOCKS,	Syst \$16,70		Mi	chigan	
				\$16,	704.20	All freight
Accoun						
376	STATION SUPPLIES & EXP	WNBES. Syst \$10,45		Mi	chigan	Passenger
	On percentage of acct. &	373		\$ 9,	288.90	\$1,469.44
	All assigned to		nger &	Bagg	nge.	
Accoun	389 YARD EXPENSES.					
orr w		Syst \$107,29		Mi	chigan	Passenger
	All located to Michigan				297.22	\$7.47% A
	Michigan to Pamenger 3. Assignment of	Passer	ger to	Servi	cen.	\$3,579.22
	Passenger & Baggage, Fr	actor 1	8, Li	ne 19	\$1,5	89.89
	Sleepers			19	A SOUND AND ADDRESS OF THE PARTY.	95.10 15.63
1	Diners Mail & Express	THE RESERVE	The state of the s	19		78.60
		The state of the s				

Details of Distribution of Operating Expenses (Continued).

Accou				6
390	OPERATING JOINT YARDS	& TERMINALS. System \$38,694.35	Dr. Michigan	Passenger
	Located to Michigan Michigan located	Freight	\$17,080.53 Passenger	Common
	Com. divided on located	\$10,141.61 1.52	\$ 6,936.70 .70	\$ 2.22
	Tol	tal Passenger	\$ 6,937.40	
	Assignment of	Passenger to	Services.	
	Passenger & Baggage, F Sleepers Diners Mail & Express	actor 9, Line " 9, " " 9, " " 9, "	12 1,67 12 73	37.88 76.37 13.59
Accou				
391	OPERATING JOINT YARDS	& TERMINALS. System \$13,578.88	Cr. Michigan	
	Michigan located Frt. Transfer—Soo Houghton Round House	Freight \$8,730.02 438.35	\$13,578.88 Passenger	Common
	Soo Round House Other Common Common to Passenger of basis of Engine House E	1,403.10 on		\$2,982.86 4.45
	penses, 61.8876%		\$1,847.48	
	Assignment of	Paggaran to	Complexes	
	Passenger & Baggage, F			R 78

Passenger & Baggage, F	actor 9, Line 12	\$ 976.78
. Bleepers	" 9, " 12	446.43
Diners	" 9, " 12	195.36
Mail & Express	" 9, " 12	228.91
Credit account—Deduc	et all figures	

Details of Distribution of Operating Expenses (Continued).

Account

392 TRAIN ENGINEMEN.

System Freight \$86,794.11 Passenger 69,171,31 Freight to Michigan Factor 6-3

\$72,420,40

Passenger to Michigan " 6-D 57,761.64 includes MR \$3,000.31

Assignment of Passenger to Services,

Passenger & Baggage,	Factor 17,	Line	28	\$24,452.04
Sleepers	" 17,		28	14,473.58
Diners	" 17,	"	28	7,808.14
Mail & Express	" 17,	"	28	8,027.57
Mineral Range Run				3,000.31

Account

394 FUEL FOR TRAIN LOCOMOTIVES.

Located by individual engine miles

to System Michigan Freight \$163,954.60 Factor 6-F \$136,424.00 Passenger 102,205.04 Factor 6-H 85,287,44 MRRR \$4452.15 Mixed 1,343.39 Pass. 20.70% 278.08

Mixed Frt. 79.30% 1.065.31 209.41 Factor 6-G 89.25 P Special Factor 6-G 90.92 F Special

> \$223,235.00 Passenger (from above) \$85,654.77

Assignment of Passenger to Services,

	Factor	Passenger	Mixed	Special
Passenger & Bagg	rage 17-28	\$36,094.57	\$124.17	\$39.85
Sleepers	17-28	21,365.01	73.50	23.59
Diners	17-28	11,525.90	39.65	12.73
Mail & Express	17-28	11,849.81	40.76	13.08
Mineral Range Ru	in -	4,452.15		

Details of Distribution of Operating Expenses (Continued).

	92	and the	-	-	40
44	œ	M. F	3 4 1	ж.	100

397	WATER	FOR	TRAIN	LOCOMOTIVES.
-----	-------	-----	-------	--------------

System Michigan Passenger \$14,684.97

On percent, acct. 394 \$12,250.22 On percent, acct. 394

\$4,703.46 MRRR \$244.21

Assignment of Passenger to Services.

Passenger & Baggage	Factor	17.	Line	28	\$1,991.15
Sleepers	u	17.		28	1,178.59
Diners	"	17.	"	28	635.82
Mail & Express	u	17,	"	28	653.69
Mineral Range Run					244.21

Account

398 LUBRICANTS FOR TRAIN LOCOMOTIVES.

System Michigan Passenger \$4,452.50
On percent. acct. 394 \$3,712.77
On percent acct. 394 \$1,424.58 MRRR \$74.05

Assignment of Passenger to Services.

Passenger & Baggage,	Factor	17.	Line	28	\$	603.04
Sleepers	"	17.		28		356.95
Diners	"	17,	44	28		192.56
Mail & Express	"	17,	"	28		197.98
Mineral Range Run						74.05

Account

399 OTHER SUPPLIES FOR TRAIN LOCOMOTIVES.

System \$3,202.02

Assigned to services by special analysis of M. & M. P. Department issue of supplies to individual locomotives and individual locomotive mileage.

	40	Factor	Mich.	Passenger
To Michigan Freight	\$2,005.04	6-I	\$1,668.26	
Passenger	1,139.16	6-K	942.01	\$942.01
Mineral Range	36.13	all	36.13	36.13
Mixed	19.48	all	19.48	4.03 2.07%
Special	2.21	6-G	1.90	.96

Details of Distribution of Operating Espenses (Continued).

ACCOUNT 205-Continued.

Assignment of Passenger to Services.

Passenger & Baggage	Factor	17-28	\$422.85
Sleepers	"	17-28	250.30
Diners	44	17-28	135.03
Mail & Express	"	17-28	138.02
Mineral Range Run	u	17-28	36.13

Account

400 ENGINE HOUSE EXPENSES-TRAIN.

System	Michigan	Passenger
44,812,41		

238,018,85

Assigned to Michigan on Revenue Engine mile basis, Company's figures used 84.84% We used 41.7% as passenger per cent to Michigan as per agreement

\$15,853.86

Assignment of Passenger to Services.

Passenger & Baggage	Factor	17-28	\$7,079.07
Sleepers		17-28	4,190.22
Diners	"	17-28	2,260.52
Mail & Express	"	17-28	2,324.05

Account

401	M					
401	TRAIN		Market St.		9110 DOT 6	
	Freight	E STATE OF THE STA			116,985.6	
	Passen	er		335	66,666.2	S

Betalls of Distribution of Operating Expenses (Continued).

ACCOUNT 401-Continued.

Mixed

Assigned to Michigan on Train Miles.

Freight \$116,985.66 Less Mixed 2,822.40

3,597.00 all Michigan 3,597.00

114,163.26 Factor 11-G \$94.479.80 Pass'ger 66,666.28 Less Mixed 774.60 Factor 11-H 54,953.00 \$54,953.00

Total Passenger \$55,727.60

774.60 20.7%

Passenger \$54,953.00 includes M. R. R. R. \$2,941.01.
From analysis of Pay Rolls we find following percentages of Employees:
Conductors 53.27%, Brakemen 29.31%, Baggagemen 17.42%.

Train Oper. Pass. & Bag. \$14,059.71 \$14,059.71 \$14,059.71 \$9,195.42 \$29,531.46 \$23,255.13

Mineral Range Run \$ 2,941.01 Passenger & Baggage direct 23,255,13 Passenger & Baggage 15,945.90 18-11 18-11 5,950.18 Sleeners 18-11 3.089.96 Dinera 4,545.42 Mail & Express 18-11

Account

402 TRAIN SUPPLIES AND EXPENSES.

System Michigan

Located to Services by
Company Freight \$8,825.71

Passenger 27,793,20

To Michigan on Train Mile basis.

Freight \$8,825.71 Factor 11-A \$7,325.50

Passenger 27,793.20 " 11-B 23,195.64

Michigan \$23,195.64 includes M. R. R. R. 1,236.01

Details of Distribution of Operating Espenses (Continued).

	400	
ACCRECATION AND ADDRESS OF THE PARTY OF THE	-	11111111111

Assignment of Passenger to Services.

Mineral Range Run			\$1,236.01
Passenger & Baggage,	Factor	18-11	11,857.39
Bleepers	u	18-11	4,424.56
Diners	**	18-11	2,297.70
Mail & Express	44	18-11	3,379.98

Account

403 OPERATING SLEEPING CARS.

		System \$14,272.69	Michigan	Passenger
Week	and Common o		\$10,942.87	\$10,942.87
All ass	cept Company as signed to Sleeper	signment to at	icingan.	

Account

404 SIGNAL AND INTERLOCKER OPERATION.

40.17x5.24%

	Bystem	Michigan	Passenger
	\$1,240.74		
Located to Michigan		· 经现金的	
(Neg. Semaphore)		\$40.74	
To Passenger on time co	mputation in 1	1915 of class of	train, using
anamina Damanana			

2.13

Assignment of Passenger to Services.

Passenger & Bagga	ze, Factor	18-14	\$1.17
Sleepers		18-14	.42
Diners	u	18-14	.22
Mail & Express	u	18-14	.32

Account

405 CROSSING PROTECTION

Churchy Protection.	System	Michigan	Passenger
	\$8,589.75		
Located to Michigan		\$8,109.75	

Michigan to Passenger 5.24%

The 5.24% determined by trains and time using the facilities.

Parker's figures—1915.

Details of Distribution of Operating I snace (Continued).

ACCOUNT 405-Continued.

Assignment of Passenger Services.

Passenger	& Baggage,	Factor	18-14	\$234.21
Sleepers		4	18-14	83.76
Diners	Sealer of the	"	18-14	43.24
Mail & Ex	press	- 44	18-14	63.74

Account

407

THEBGRAPH AND TELEPHON	System	Michigan	Passenger
Located to Michigan	\$143.32	• \$143.32	
Michigan to Passenger (overhead), Factor 9-B			\$44.70

Assignment of Passenger to Services.

Passenger & Baggage	Factor	9-12	\$23.63
Bleepers	"	9-12	10.80
Diners	"	9-12	4.73
Mail & Express	u	9-12	5.54

440	Character and		Darsonrace
410	STATIONERY	AND	PRINTING.

STATIONERY AND PRIN	System \$11,331.74	Michigan	Passenger
Located to Michigan Factor 9-A		\$9,755.99	
Michigan to Passen Factor 9-B	ger,		\$3,043.19

Assignment of Passenger to Services.

Passenger & Baggag	e. Factor	9-12	\$1,608.97
Bleepers	"	9-12	735.36
Diners	u	9-12	321.80
Mail & Express	"	9-12	377.06

Details of Distribution of Operating Expenses (Continued).

411 OTHER EXPENSES—TRANSPORTATION, System \$1,160.48	Michigan	Passenger
Assigned to Michigan.		
Located Freight	\$350.51	
Located Freight on coal, 22.67	22.67	8 8.42
Located Agts. Loss Keweenaw Bay, \$19.5	7 19.57	5.52
Common \$257.83 Freight (loaded frt, cars		
86.26%	220.40	
Common \$398.33, Factor 9-A	342.94	
Michigan common \$342.94 to pass.	U. U.	
Factor 9-B.		106.97
Total	al Passenger	\$120.91

Assignment of Passenger to Services.

Passenger & Baggage, 1	Factor	9-12	1000	\$63.93
Bleepers Diners	***	9-12		29.21
Mail & Express	и	9-12		12.79

Account 412

	system 3,302.05		Michigan	Passenger
Located to Michigan	0,002.00		\$935.54	
A. Direct Passenger	118.43			\$118.43
B. Direct Freight	741.41		Element of the left	
C. Joint Station common	73.55	nect.	273	11.64
D. Crossing Gates commo	n 2.15	acct.	405	.11
	a de			\$130.18

Assignment of Passenger to Services.

Passenger	& Baggage	\$72.55
Bleepers		29.25
Diners		12.53
Mail & Exp	press	15.85

Details of Distribution of Operating Expenses (Continued).

- А		-	
-	ccon	-	ж.

413 OPERATING JOINT TRACKS AND TERMINALS. CR.

System Michigan *\$4,998.65

Located *3,549.96
Passenger Freight C

Passenger Freight Common **787.95 **2,097.57 **664.45

Passenger Direct
Common Water Sta. \$222.18, Acct. 385-397
Sta, Sup. & Exp. \$442.27, Acct. 273
C. • 66.96

Assignment of Passenger to Services.

A & C on Acct. 273. B on 17-28.

Passenger & Baggage \$759.55

Sleepers • 65.43 Diners • 11.15

Mail & Express 96.95

*Credit figure-Deduct.

Location accepted

Account

414 INSURANCE.

System Michigan

\$2,476.09

\$1,374.05

Freight Passenger Common \$817,14 \$67.38 \$487.58

Common located

87.28

Total Passenger \$104.66

Assignment of Passenger to Services.

Passenger & Baggag	e, Act.	273	\$88.64
Sleepers		273	5.57
Mail & Express	- 44	273	10.45

Details of Distribution of Operating Expenses (Continued).

			28
Account			A STATE OF THE STA
416 DAMAGE TO PROPERTY.			
	8ystem \$4,926.91	Michigan	Passenger
Located		\$4,065.01	
Located \$3,674.61 Common in 6 M	Common \$390.40		
The second secon			\$191.43
Assignment of	Passenger to	Services.	
Passenger & Baggage	9-12		
Sleepern	9-12		01.21
Diners	9-12		16.26 20.24
Mail & Express	9-12		23.72
Account			
417 DAMAGE TO STOCK ON RIG	ET OF WAY		
A STATE OF THE PARTY OF THE PAR	System \$1,511.36	Michigan \$808.86	Passenger
Michigan located \$690.91 Common on " 41.52	Freight \$72.10	Common \$45.85	
\$782.43		eria kienik	\$732.43
到是一个,我们的我们。"我们是一个。" 第一			
Assignment of I	Passenger to i	Services.	era de la composición dela composición de la composición de la composición dela composición dela composición dela composición de la composición de la composición dela c
Passenger & Baggage, Fa	ctor 18-14	\$400	9.67
Bleepers	" 18-14		4.37
Diners	" 18-14		4.53
Mail & Express	" 18-14	T1 - 0.927	9.86
Account	a condition of the	MAIN A MARKET	
419 LOSS AND DAMAGE TO BAGG	AOR		
, and a second	System	Michigan	Passenger
AN TO-	\$282.37	\$198.37	\$198.37

All Passenger and Baggage.

Details of Distribution of Operating Expenses (Continued).

420 INJURIES TO PERSONS.

Located		System \$23,479.85	Michigan \$20,835.75	Passenger
Located Common on	Freight \$17,002.79 located	Common		\$3,575.95 44.66

Total Passenger

\$3,620.61

Assignment of Passenger to Services.

Passenger & Baggage	9-12		\$1,914.26
Sleepers	9-12		874.89
Diners	9-12		382.86
Mail & Express	9-12		448.60

Account

441 DINING AND BUFFET SERVICE.

System	Michigan	Passenger
\$45,006.24	\$36,477.56	\$37,477.56

On earnings All Diners.

Details of Distribution of Operating Expenses (Continued).

VII.	GENERAL	EXPENSES.
Elifones SIG	CHILDRY	A ELAPENSES.

	System	Michigan
451	\$25,572.61 Factor 12-6	\$21,159.03
452	87,281.75 " 12-6	30,805.92
453	3,428.61 " 12-6	2,836.67
404A	Cost 2c Suit 28,884.15 All	28,884.15
40413	Other Law Exps. 10,140.74 Factor 12-6	8,390.55
455	144.78 " 12-6	119.79
158	720.00 d 12-6	595.74
459	4,911.73 " 12-6	4,061.01
461	5,304.08 Road Miles	4,388.65
000000000000000000000000000000000000000	Other Carried 451.20 Located	112.20
100	Other General Expenses.	
	Common Wisconsin Michigan	
	\$3,629.22 \$33.46 \$1,414.45 3,629.22 Factor 12-6 3,002.85	4.417.30

Assigned to Passenger.		Passenger
451 Factor 12-13		\$ 6,789.49
452 " 12-13 453 " 12-13		9,884.97
454A Omitted for purpose of this suit		910.28
454B Factor 12-13		2,692.35
455 " 12-13 457 " 12-13		38.43
458 4 12-13	to the set wide t	191.16
459 " 12-13		1,304.06 1,408.23
461 " 12-13 460 Located freight 298 59		51.12
460 Located freight \$25.58 " Passenger		
" Common, Factor 12-13	\$ 16.00 1,404.08	1,420.08
	A DESCRIPTION OF THE PROPERTY OF THE PARTY O	Hilliam material accommod

Assignment of All Above Accounts to Services.

\$24,690.12

Passenger & Bagga	ge, Factor	12-18	\$12,668.26
Bleepers	"	12-18	5,069.03
Diners	"	12-18	4,039.72
Mail & Express	4	12-18	2,913.11

Operating Expenses. A.—System, B.—Michigan, C.—Passenger and Passenger assigned to various Passenger Services. Year ending June 30th, 1915.

b Total c Michigan . Michigan. Passenger. a System.

MAINTENANCE OF WAY & STRUCTURES.	C & STRUCTU	TRES.	İ				
101. Superintendence 102. Roadway Maintenance a. Care of Boadbad b. General Chaming, c. Watching Roadway, d. Bank Protection e. Train Service f. Track Changes g. Other Expenses	4 20 20 8 11 20 8 11 20 8	\$,574.75 \$,576.46 11,439.34 20,861.40 3,679.63 66.20 64.10	* 5.10T.4	•	1,086.19 8 1,088.46 8	• mass •	•
Total roadway mainte tenance tenance Treatles and cul-	4 =	39,269,32	20,074.79	81'981'6	6,235.08	2,804.95	2,908.58
verts 114. Ties 114. Rails 116. Other Track Material 118 Ballast	86,985.67 96,381.67 20,682.35 28,469.14 10,262.04	79,392.08 19,782.04 21,806.42 9,703.48	11,000.28 21,166.25 5,273.91 5,813.46 2,586.96	6,491.78 9,682.87 9,397.87 8,642.87	8,150.27 6,519,71 1,876.32 1,616.07	1,047.91 1,047.91 1,047.91 1,047.91	100 100 100 100 100 100 100 100 100 100
20. Track Laying & surfacing a. Applying Ballast b. Applying Ties c. Applying Rails	178,066.55	7,516.01 36,560.52 5,597.58					
Material e. Track Maintenance f. Train Service		1,880.78 88,487.25 3,288.46					

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Operating Expenses (Continued).

	. System.	b Total Michigan.	o Michigan Passongor.		Assigned to Risepers	Anticod to Dinera	111
g. Track Changes h. Other expenses		196.80 81.29					
Total Track Laying and Surfacing 221. Right of Way Fences 222. Snow Sand Pences & Survey		\$146.549.08 3,309.43	38,808.35	17,640.11	10,119.07	6,421.78	
Sheds 256. Crossings & Signs 227. Station & Office Buildings	1,466.17	1,308.65	80.11 697.17	40.86 230.75	13.36 137.53	11.46	
Grounds b. Office Buildings and	30	6,378.83	1,934.00	1,629.02	102.68		~
Grounds c. Track Scales		108.18	11.10	16.98	5	3	
225. Rosdway Buildings 221. Water Stations 225. Fuel Stations 225. Shops & Engine House	1,983.47 5,066.25 2,681.36	11924 11924 11924	1.607.28 734.50	166.13 673.08 74.73	88.8 19.8 19.8 19.8 19.8 19.8 19.8 19.8	10.00	
a. Shops b. Engine Houses 241. Wharves and Docks	884.16	1,384.76	817.8 817.8	188.78 977.16	162.00	22	
Dock b. St. Ignace Sity Dock 248. Coal & Ove Docks	2,090.83	17.6	150.6	102.80	8	19.61	
244. Coal & Ore docks—Deprecis- tion (all ore)	19,146.88	2,090.43					

128	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	35555	97.84	18,148.50	506.61	19.00	816.89
191	-	•		3	24	3	•
Disease to Disease	234583	12621	67.74	17,161.28	841.71 191.01	4,570.14 66.80	8: 8:
Assigned to Bloopers	181.73 18.73 18.00 18.00 19.10 10 10 10 10 10 10 10 10 10 10 10 10 1	11.46 127.66 175.60 42.68 6.23	130.21	25,225.59	554.50 309.96	8,471.46	1,489.06
Assigned to Passager & Bagange	200.44 4.83 1.07 91.03 1.133,50 3.069,93	20.56 247.06 410.81 76.43	341.67	57,652.03	1,686.91 942.98	14,211.88	2,515,66
Assigned to Mineral Range Run		¥ Z			140.61	1,290.07	202.70
e Michigan Passengur.	10.26 10.26 13.00 197.21 2.456.88 6,748.68	24.55 58.55 165.65 24.50	6,004.92	126,187.35	8,230.34	38,342.11	5,926.63
b Total Michigan	\$ 2,538.58 1 197.70 7.70 66.76 6,189.11	99.45 1,809.93 3,927.23 564.83 82.25	6,097.54 *13,631.52	111.893.11	10,619.52 5,677.86	35,084.42 35,342.11 11,317.95	10,661.56 5,926.63
a System.	2,867.36 491.67 7,70 846.34 7,964.46 21,306.42	2,826.99 4,532.26 113.09 104.81	8,505.28 *13,631.52	1670,978.34	MENT. 12,519.96 6,693.95 92,468.09		2,94.91
	d Telephone rriockers hines Supplies , sand & fee	Princing	Dr. Yda. and	s of ways &	AINTENANCE OF EQUIPMENT uperintendence 12,519 hop Machinery 6,699 team Locos.—Renairs 93,469	tives-Depre-	
	elegraph an Lines (grade & Inte aving cadway Maci mail Tools & emoving snov	ments juries to Persurance tationery & ther Expense	other Redl., other Pacil.	Total Maintenance Structures • Deduct.	AINTENANC uperintendenc hop Machine, eam Locos,—	Freight Passenger Switch team Locomo	Freight Passenger
	4 8 2 8 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	17.5.75. 18. 19. 19. 19. 19. 19. 19. 19. 19. 19. 19	23.	Tota Bt.	301. St. 302. St. 308. St.	309. St.	44.

BOLIND

DULUTH SOUTH SHORE & ATLANTO RALWAY CORPANY.

Details of Distribution of Operating Repenses (Continued).

	0. Steam Locomotives Retire	6. Present Trate Cars—Depre	The state of the care to pain	preciation Work Equipment	ofation	thements 17. Injuries to Persons 18. Insurance	b. Preight engines & cars b. Passenger cars c. Passenger engines d. Switch engines
ļ	1	146,918,18	2,151,16	11.306.74 6.774.74	3,497.88	1 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
ı	1°3	125,516.50	1,842.56	10,138.34	2,711.6	iii.	9 E 8 3
Parishing.	45		1,400.26	10,138.54	113.67	23	50.58 50.58
			- 50	358.10			1
	48		7.86	4,402.18	11,078	37	111.93
	44		į	2,067.88	111	32	888
į	74		•	2,055,215	1981	33	F 5
i	#4					33	33

* Deduct credit.

Operating Bapenses. A.—System, B.—Michigan, C.—Passenger and Passenger assigned to various Passenger

大大 地方にいるのかには あると	96	Services. 1	ear enumb o	OTEN DOOR TOTAL		STATE OF STREET		The state of the s
	a System.	b Total Michigan.	o Michigan Passenger.	Assigned to Mineral Range Run	Assigned to Passengui & Buggage	Assigned to Sleepers	Assigned to Dinors	Maland of the state of the stat
334. Stationery & Printing 336. Maint. Jt. Equip. at Termi- nals, Dr. 337. Maint. Jt. Equip. at Termi- inals, Cr.	1,101.15 604.98	931.16	256.67 8.78		140.12	\$ b	1 P	1 .
Total Maintenance of Equipment ment ment ment 351. Superintendence 352. Outside Agencies. 353. Advertising 354. Traffic Ageociations 356. Fast Freight Lines 356. Industrial & Immigration 357. Insurance 357. Insurance 358. Stationery & Printing	9426,747.58 31,297.97 37,286.49 34,58 9,286.01 101,004,10 101,004,10 101,004,10 101,004,10	26,737,11 26,737,11 30,886,99 3,713,8 450 8,707,88 6,883 10,288,61	\$ 99,675.76 11,729.80 17,830.04 3,728.69 2,860.44 8,438 3,836.04		60,549.28 11,729.60 17,830.04 3,726.69 2,850.44 66.28 3,826.04	18,044.08	пет	
Total Traffic Expenses. TRANSPORTATION EXPINATION EXPI	18.00.01 13.250.88 13.250.88 156.949.73 16.704.20 10.489.74 4.706.05	\$ 79,448.26 10,662.39 138,068.30 1,390.37 16,704.30 9,288.98 4,706.06	\$ 5,144.04 \$ 2,80.36 \$1,546.44 1,469.44 1,569.44	8	40,019.14 9,808.89 1,291.28 18,497.73 1,469.44	1,192.37	65	

DULUTH SOUTH SHORE & ATLANTIC BALLWAY COMPANY.

Details of Distribution of Operating Expenses (Continued).

		Male I				Antiqued to Sheepers	Assigned to Others	September 1
179. Yard Switch and Signal					tr i			
310. Yard Enginemen	23,842.00	25,842.00	26.83			·		
26. Water for Yard Locomotives	1,000	11111	2 E E					
motives of the contract of the	\$37.90	387.80	11.0					
comodives for last	280.21	130.11	12.86					
7ard Supplies & Expenses.	11.0 10.10	12012.1	389.01		•			
70tal Yard Expenses, 277-339			3,679.22		1,589.89	1,196.10	988	**************************************
191. Operating Jt. Tde. & Tor-	94.36	17,080.53	6,837.40		8,667.88	1,676.87	720.59	200
Minels, O. 384. Train Enginemen. 384. Puel for Train Locarotte.	18,578,88	12,578.88	57,761.64	3,000.31	24,462.04	. 446.00	136.38	
a. Fraight b. Passenger		136,434,00	85,287.44	C. C. C. C. C. C. C. C. C. C. C. C. C. C	te mare			
		180.17	7.8 8.8			2	200 E	11,80 41
398. Lubricants for Train Loco-		12,350,23	4,708.46	34.51	1,991.16	1,178.50	66.83	E S
Marie and	4,462.50	1,111.17	1,424.58	74.06	603.04	266.95	192.50	197.88
Locomotives		2,067.78	988.13	86.18	411.85	350.30	186.02	18.00
Product and								

Operating Expenses. 4—System, B—Michigan, C—Passenger and Passenger assigned to various Passenger Services. Year ending June 30th, 1915.

a System. b Total o Michigan Assigned
Michigan,
38,018.85 15,852.86
185,601.94 105,022.80 05,727.00 2,941.01 86,618.91 80,521.13 28,196.64 1,296,01 14,272.69 10,942.87 10,942.87
11,331.74 9,765.99 3,043.19 1,160.48 968.09 120.91
936.64
1,374.05
1,066.01
808.86
282.34 198.37 198.37 23,479.85 20,835.75 3.620.61
963,954.48

Details of Distribution of Operating Beponses (Continued).

VI. MISCRILLANBOUS OFFERATIONS. 41. Dining & Buffet Service 45,006.24 36,477.24 tions Total Miscellancous Opera 6,006.24 36,477.54 tions VII. GENERAL EXPENSES. 42. Salaries & Expenses. Gen. 25,72.41 21,158.02 d. attendants & Expenses. Clurk 8,428.41 21,158.02 d. attendants 8 Expenses. Clurk 8,728.75 30,66.39 d. attendants 8 Expenses. Clurk 8,728.75 30,66.39 d. attendants 8 Expenses. Clurk 87,287.75 30,66.39 d. attendants 8 Expenses. Clurk 87,287.75 30,66.39 d. attendants 8 Expenses. Clurk 87,287.75 30,66.39 d. attendants 8 Expenses. Clurk 87,288.41 2,338.67 2,588.81 d. attendants 8 Expenses. Clurk 87,288.75 d. attendants 8 Expenses. Clurk 87,288.75 d. attendants 8 Expenses. Clurk 87,288.75 d. attendants 8 Expenses. Clurk 87,288.75 d. attendants 8 Expenses.	36,477.50 36,477.50	36.477.58					
	14TT-58				1		
		36,477.06			1	10.477.BE	1
	369.03	6,780.69		•			
	toe.tr	910.33					
		122					
66. Stationery & Printing 4,00 66. Valuation Exponses 5,004.08 4.28 66. Other Exponses 5,077.13 4,01							
	1901255-000			1	-	1	
Total Onionation Water State of the State of	90025-50	2000		12,668.94	6,009.00	4,000,72	1,918.11
1 20'100'Tay's Barrada	DOUGH.		16,308.66	\$14,853.51	155,984.26	100,401.94	73.4

Operating Exponses. Fear ending June 30th, 1915.

	Bystem	Total Michigan Michigan Passenger	Michigan Passenger	Mineral Range Run	Assigned to Presenter & Baggager	Assigned to Sleepers	Assigned to Assigned to Assigned to Assigned to Passenger Sleepers Diners Mail and & Baggage Street	Assigned to Mail and Express
Grand Total OPERATING	SA 101,874.68 \$1,992,243.06 \$639,946.96 \$ 16,305.60 \$314,863.33 \$125,984.36 \$100,401.83 \$ 72,401.83	1,992,243.06	\$629,946.96	\$ 16,305.60	\$314,863.33	\$125,984.36	\$100,401.94	\$ 72,401.8
Deduct account use of Factor 11-C fissions Factor 16-B on sect. 262 Deduct account reduction above will make in Account 201	58 2		6,132.47		2,788.33	158.8	867.00 80.13	1 1
Corrected operating figures \$2. The above reduction would affect MAINTENANCE OF WAY & STRUCTURES total as follows, Deductions	\$2.401,834.68 \$1,992,243.06 \$623,557.86 \$ 16,305.60 ect. fol. \$670,978.34 \$444,893.44 \$135,187.35 6,349.09	8-70,978.34 \$444,893.44	\$623,557.86 \$125,187.35 6,349.09	\$ 16,306.60	\$311,966.97 \$124,328.56 \$ 57,658.03 \$ 32,225.59 2,886.36 1,665.70	\$124,328.56 \$ 32,226.59 1,666.70	#311,966.97	4 71,461.00 4 18,108.00
Corrected figures MAINTENANCE OF WAY & STRUCTURES	\$570,978.84	M44,898.44	670,978.24 \$444,898.44 \$118,888.86	.	\$ 54,765.67	\$ 80,569.89	\$ 54,765,67 \$ 30,569,89 \$ 16,274,10 \$ 17,258,60	0 TT,888.8

DULUTH, SOUTH SHORR & AFLANTIC RAILWAY COMPANY.

Assignment of Passenger and Baggage Bapenses to INTER and INTRA. Year ending June 30th, 1915.

1		Total Passonger & Baggage,	Inter	Intra
No.	I MAINTENANCE OF WAY & STRUCTURES	\$ 54,765.67		
	Account 227-A, Station Buildings Overband Accounts—261, 259, 267, 578, (in page), 276, 277	1,629.02 on Intra Factor 1	\$ 209.78	# 1,419.34
	278 and 279 All other accounts	58,111.42 · · · · 2	15,778.56	17.386
H	MAINTENANCE OF EQUIPMENT	50,549.28 on Intra Factor 2	15.017.41	26, 531 97
H	TRAFFIC EXPENSES	40,019.14		
	Account 352, Outside Agencies Accounts 356-358 Accounts 356-358 Account 351	17,890.04 on latra Pactor 4-A 8,736.69 +B 6,722.81 2 11,729.60 5	16,408.99 2,573.65 2,000.21	1,421.06
1	TRANSPORTATION EXPENSES	153,964.52		
	Apounts 373 and 376, Stations Overbead accounts, 271, 280, 281, 407, 410, 411, 410	19,967.17 on Intra Factor 1	2,571.33	17,395.84
		6,300.52 6	1,730.88	4,573.64
E	GENERAL EXPENSES	12,668.26 on Intra Factor 7	4,356.75	8,011.61
	Deduct expenses located to Inter from Intra and add to Inter. Acct. 278, Soo Bridge Eng. House Acct. 412, Soo Bridge	64.69 Factor 18—11 118.45 A-11	106,288.99 35.65 118.43	304,677.98
	*Deduct.		\$106,442.07	\$304,523.90

Earnings. Year ending June 30th, 1915.

MICHIGAN

							PASSE	NOER		
	System	Total	Freight	Mineral	Total	Sleepers & Diners	Mail & Pa Express Total	Pas Total	interstate intrast	Intrastate
101. Freight 102. Passenger 103. Excess Baggage 104. Sleeping Cars	\$1,813,069.09 857,607.18 7,894.74 36,032.96	\$1,608,110.01 746,871.81 7,291.18 27,734.06	\$1,608,110.01		746,871,81 7,291,18 27,734,06	27,734.06		\$746,871.81 7,291.18	\$216,822.60 2,864.26	\$620,048.31
106. Par. & Chair Care 106. Mail 107. Express 108. Other Pass. Trains	4,022.30 67,499.13 29,502.06 3,045.34			\$186.00	4,022.30 64,520.73 26,863.10 286.97 1,194.00	8 222.40	54,520.73 26,862.10 132.62	386.97	88.73	238.16
MODK	491.11	129.00			129.00	D 118.23		129.00		129.00
Switching Spl. Service Tra- Other Freight 7	2,961.60	2,657.97	1,624.65		1,033.22			1,033.33	13.871	754.81
131. Dining & Buffet 133. Sta. & Train Priv. 134. Parcel Room	35,838.55 600.00 449.00	18,283.90			28,283,90 406.47 449.00	28,283.90		448.00		351.64
136. Storage—Freight 136. Storage—Baggage	86.90 86.90	86.90	1,882.60		86.90			86.90		61.67
138. Telgh. & Telph. 142. Rents of Bidgs. 143. Miscellaneous	636.85 7,757.00 39,698.48	620.56 7,567.50 39,488.35	401.81 6,810.86 38,138.71		218.75 746.64 1,349.64			218.75 746.64 1,349.64	63.56 216.75 391.80	165.16 619.89 967.84
163. Joint Facilities Dr.	12.60	12.50	1,101.00		12.50			12.60		8.87

\$539,283.55

\$2,927,437.99 \$2,669,095.07 \$1,666,094.38 \$186.00 \$902,814.69 \$60,381.99 \$81,522.45 \$760,910.25 \$221,656.70

Income Account down to Net Returns applicable to return on Investment. Passenger business State of Michigan. Your ending June 30th, 1915.

The sum has a factor and	Mineral	Total		D.S.S.A. A. Pass	Passenger		Passaltor	A Barren
	14	Passonger	Sleepers	Dissers	Espress	* Beene	Interstate	Intrastate
1 Paring	16,306,80	8002.814.80 607.392.36	4 M. 270.76	* 18,402.15 19,514.11	6 81,522.45 71,481.92		107.442.07	20 315 GE
6. Net to income 4. Track Rent laborating to Magnette, C.48. W.Rr. ;	*16,119.00	1,047.17	186.32	. m.m.ss		448,949.28	114,213.63	204.770.6
Champion to Calumot C. M.	967.18	6,571.79	1,042.48.	502.16		1,330,17	966.78	2300.0
7. C. & M.W.Ry. freights. Mehigamme to Beau. Mehigamme to Beau. Fort. Common. \$2,816,95	60.1K	2,550.00	447.10	0.48	2000	1,584.16	42.8	1,061.49
9. Baraga to Zentih Jet. 775.00 10. Union Depot Tracks, 67.00								
Total Track .48,784.16;	#							
Pass Factor 1-10, Services Fac- tor 17-28		1,00.30	98.55	876.77	1198	1,176.75	90760	100.1
11. Rent, Pass. Depot, Negaunce.		150.00			ONE LANG	150.00	1970	106.46
	*14,641.23	307,476.78	* 89,836.75 * 69,828.18	* 69,828.18	11,491.87	465,750.84	116,189.72	339,560.62

Income Account down to Net Returns applicable to return on Investment. Passenger business State of Michigan. Year ending June 30th, 1915 (Continued).

	Mineral	Total	D.6	3. S. & A. Ry.	Passenger		Passenger	& Baggage
Item Number and Description		Runge D. S. S. & A. Riespers Diners Express	Sleepers	Diners	Mail & Express	Passenger & Baggago Interstate Intrastate	Interstate	Intrastate
12. Hire Equipment, Loco'ett		1,483.07	391.98	\$11.46	217.41	662.23	192.24	469.38
12. Passonger Train Carsttt		• 226.19	. 42.94	. 11.17	. 35.19	226.19 * 42.94 * 22.17 * 35.19 * 126.89 * 36.55 * 89.34	. 36.55	. 89.34
14. Bleepers .		. 1,299.34	1,299.34 * 1,299.34					
16. Work Equipment		243.69	63.49	34.00	35.31	110.89	8770	78.70
Pactor 1-10 and 1-17	1	307,678.01	. 90,828.56	. 69,604.89	11,708.90	307,678.01 * 90,822.56 * 69,604.89 11,708.90 466,297.56 116,277.60 340,619.96	116,377.60	340,019.96
16. Taxes direct to services		• 115.42	. 77.84	• 115.42 • 77.34 • 38.08				
17. Taxes, State of Michigan;;;;	1,48924	* 56,954.58	• 11,356.21	. 9,088.98	. 6,528.59	. 28,409.61	9,818.99	. 18,679.62
• Deduct	. 16,180.47	* 16,130.47 250,608.01 *102,256.11 * 78,731.90 5,180.31 427,904.85 106,564.61	*102,256.11	• 78,781.90	6,180.81	427,904.96	106,564.61	321,840.34

s above distribution of Taxes is on the expense basis.

resons as in 1914.

tiTo services Pactor 17-26, intra on extulus.
tiTo services Pactor 12-16, intra on extulus.

1916

Percentages of Maintenance of Way & Structures Accounts. Less Account 244—Depreciation.

		Michigan	
Accounts 202 to 225	\$396,200.31	82.5468%	1
241 to 267 and 272	479,970.85	Str. Str.	
All accounts except 201, 227-B, 265, 271, 276, 277, 278 and 279	441,578.23 530,705.80	83.2058%	6
Michi	gan—Passenge	er.	
Accounts 202 to 225, 241 to 267 and 272	105,920.05 396,200.31	26.7340%	10
and the second		44 200 (201)	
Accounts 202 to 249	117,636.91	27.0079%	12
and 272	435,564.20	in economic	
Accounts 202 to 225, 247 to	267 and 272		
Passenger & Baggage	\$49,246.74	46.1726%	
Sleepers	27,439.20	25.7264%	17
Diners Mail and Express	14,547.49 15,424.43	13.6394% 14.4616%	18
Accounts 202 to 272 less 22'	7-B, 229, 265, 2	269 and 271.	
Passenger & Baggage	\$54,490.63	46.5996%	
Sleepers	29,816.90	25.4990%	
Diners Mail & Express	15,765.98 16,860.20	13.4828% 14.4186%	20
Mail & Dapicoo	20,000.20	11.1100 /0	-

1916

Percentages in Maintenance of Equipment Accounts

		Michigan	
Accounts 308, 314, 317, 328	\$250,542.97 294,924,78	84.9515%	1
Accounts 308 to 328	339,861.54 399,710.78		3
	Michigan	Passenger	
Accounts 308, 314, 317, 328	70,073.69 250,542.97	27.9687%	6
Accounts 308 to 328	86,787.22 339,861.54	25.5336%	9
	Passenger	Mineral Range	
Accounts 308 to 328	3,760.51 86,717.22	4.3330%	11
Accounts 308, 317, 326			
Passenger & Baggag	e \$36,354.84	54.5870%	
Bleepers	12,011.08	18.0347%	
Diners	7,526.94	11.3018%	
Mail & Express	10,706.88	16.0765%	16

1916

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Percentages of Revenue Accounts 101 & 102.

404	System	00 T00004 T		
101	\$2,316,447.79	69.7698% Fr		
102	1,003,686.29	29 30.2302% Pass.		
	System	Michigan	an maketa	
101	2,316,447.79	2,067,558.74	89.2556%	3
102	1,003,686.29	865,295.04	86.2091%	. 5

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Factors for assignment of Engine House Repairs.

Account 388	\$15,813.64	\$15,488.82	Switch	28.2543%	1
Account 400	45,258.80	39,328.78			2
	61,072.44	54,817.60		89.7583	3
Account 400	39,328.78	16,534.55		30.1630	5

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

A .- Fuel Accounts in Transportation Expenses

B.—Water Accounts in Transportation Expenses. Accounts 382 & 394

		System	Michigan	
A.	Account 382 Account 394	\$ 28,288.85 301,342.42	\$ 28,288.85 251,259.52	
		329.631.27	279,548.37	84.8064%
В.	Account 385 Account 397	1,821.03 14,353.67	1,730.61 11,968.10	
		16,174.70	18,698.71	84.6922%
	Fordelson Rose	Michigan	Passenger	
C.	Account 385 Account 397	1,730.61 11,968,10	49.81 4,122.19	
		13,698.71	4,172.00	30,4554%
D.	Account 382 Account 394	28,288.85 251,259.52	716.43 86,541.76	
		279,548.37	87,258.19	31.2140%

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Engine Miles-Road.

Preight Phony Hitzel Special Pass. Mitzel Road Swi. M. Range	16,920 14,228 876 1,717 1,380 147,044 144,242 45,182		NY.chignn— 1 reight Passenger 2 Ny. 240 14.228 2,692 686 1,172 222 120,775 2,202 62,183 945,415 821,450 46,4929%
6—A All road los 1,706,865 2,177,860	o miles to Michigan 81.1419%	6—G Special 2,000 2,500	
6—B All Pass. Rd 831,466 1,764,568	L loce miles to Michig 48.4929%	an 6—H Pass. Re 817,856 560,381	88,8768%
6-C All freight 945,426 1,382,677	icco miles to Michigan 82.467 %	6—1 Freight 809,246 972,227	
6—D All Puns. hos 821,454 864,836	o unites to lifetigues 23,4100%	774,661	
6—2 Pass train 1 775,460 935,550	oco miles to Michigan 82.5604%	5—L Special 636 221 3,080	32.9808% 10.6731%
6—F Freight Rd. 4 500,010 1,117,00	k Rd. Swi. miles to Mich 89.3540%	lgan 6—M Protebt 981,187 1,118,449	83.2367%
2—incindes 37,121 Preight.	based on car miles 1910 miles light locomotive miles light locomotive	M. R. 43,18:	78.9685

DULUTH SOUTH SHORE & ATLANTIC BAILWAY COMPANY.

Passenger Car Miles. Does not include D. S. S. & A. Ry. Sleepers.

	—By	stem—	-Mic	higan—	
	Pass. Coaches	Other Coaches	Pass. Coaches	Other Pass. Cars	
D. S. S. & A. coaches Mail, Express, Bagg.	1,819,717	866,314	1,483,341	694,459	1
Foreign Diners D. S. S. & A. Diners D&NW and CM&StP cars		76,042 351,097		76,042 295,292	1
in D88&ARy trains	213,335	150,907	213,335	150,907	
088&A cars on	2,033,052	1,444,360	1,696,676	1,216,700	•
Mineral Range R. R.	62,320	59,030	62,320	59,030	121
Foreign Sleepers, Diners	2,095,372	1,503,390	1,758,996	1,275,780	8
& Obvs. cars OSS&ARy Sleepers Pass. cars on C&NW and	Yearn Carrie	213,649 689,175		212,619 516,333	10
CM&StP trains	66,985	33,492 4,380	66,985	33,492 4,380	11
lineral Range cars	2,162,357	2,444,086	1,825,981	2,042,554	12
paid for *Deduct	*5,705		*5,705		13
-A. Cars on which D. 8. Lines 1, 2, 7, 13	S. & A. Ry	ichigan 7. made repo 21,350 77,800	airs. Mineral H	lange 4.331 77.732	3%
Diners	2,80	01,676			
B. Line 4 C. Lines 1 to 10 less 13					
	3,70	57,973	Mineral H	lange 2.572	2%
	4,49	05,881		33.588	192

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Freight Car Miles.

Loaded cars	System 12,583,398		DSS&ARy Foreign	Michigan 3,538,733 7,160,921	
Empty cars	5,977,676		DSS&ARy Foreign	2,323,644 2,960,679	4
Mixed train loaded " empty	112,044 96,233	M&S	DSS&ARy Foreign	37,413 Loaded 83,743 "	1000
Special loaded	11,014	44	DSS&ARy Foreign	39,610 Empty 56,623 "	
Harasa St.	18,780,365		es V	16,201,866	
Caboone cars	889,474 945			730,473 728	all.
	19,670,784 890,419 1	Less c	aboose	16,932,568 86.0798% 731,202	12
	18,780,365		ī	16,201,366 86.2676%	14

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

All accounts block IV, Transportation, Except 371, 390, 391, 407, 410, 411, 412, 413 and 414.

Α.	Michigan System	\$1,012,022.24 1,175,408.07	86.0997%	Michigan	1
В.	Passenger Michigan	\$ 290.050.05 1,012,022.24	28.6604%	Passenger	3
C .	Mineral Range Michigan	\$ 12,093.28 290,050.05	4.1694%	Mineral Range	5

To services passenger.

All accounts excepting 371, Passenger & Baggage	390, 391, 407, \$146,713,92	410, 414, 415 and 53.2911%	420.
Sleepers Diners	66,058.76 28,547.12	23.9946%	
Mail & Express	33,986.81	10.3692% 12.3451%	1

\$275,306.61

Factor 10

Car Accountant's Office.

System		\$4,520.65
Passenger	15%	678.10
Freight	85%	3,842.55

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Train Miles.

			CHARLES AND				88
Road Mixed Special " Mixed	1,819,005 16,930 761 1,583	—System 911,473 14,225 1,307	907,612 2,692 761 815	1,500,349 16,930 623 1,260	759,394 14,228 1,060	748,045 2,692 632 200	
Road Swi.	1,838,348	926,968 144,842	911,380 2,302	1,519,171	767,612 130,775	751,569 2,303	
M.R.RR.	1,945,392 48,887 *5,705	1,071,810 Paid for	913,583 48,887 *5,706	1,642,148 48,887 *5,706	888,397	763,761 48,867 46,706	
	2,028,574	1,071,810	986,764	1,685,330	888,887	T96,943	1
C.M.SLP.RY.	20,724		30,724	20,734	A Property	20,724	1
C.& N.W.RY.	10,980		10,980	10,980		10,080	1
LA Loose.	3,060,278 56,606 212	1,071,810 39,618 109	984,468 16,989 43	1,717,084 60,638 160	888,387 80,386 135	838,647 13,662 25	1
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	86,818	89,782	17,036	50,798	87,181	12,677	1
11-B. Pass. trn. 784 11-C. Trn. miles Switch an- Mineral R. F. 925 P. 788 11-D. Trn. miles It. locos—	1,387 82 1,810 Miles into 1 1,943 83 1,764 Mich. include 1t. locos— 1,508 1,142 46 1,650 1	Michigan. 2967% ding Rd. excluding 2365%	11-	M.R. 1 plus sv F. 1,01 7 1.0 G. Miles to Mick 1,00 H. Miles mixed M.R. Regulan J. Line 7.	rd,159 17,582 pass. to M ines 10 &	ngines—rd. 41,2380% s mixed 82,6564% lich. less 2, 4,5361% 78,7334%	
P. 995 802 P 1,796	178	6310%		A STATE OF THE PARTY OF THE PAR	12,148	48.9009%	
11-IL Miles less from factor	M.R.RR. plus 15.	. swi.		- townstrates			

2,013,325

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

All Accounts up to General Expenses.

III III IV VI	Maintenance of Way Maintenance of Equ Traffic Expenses Transportation Exp Miscellaneous	ipment	\$ 583,103.47 430,018.83 89,011.89 1,223,400.01 43,983.68	Michigan \$ 482,488.90 365,008.76 74,005.88 1,044,022.60 35,899.48	1 2 3 4 5
			2,369,517.88	2,001,425.71 84.4655%	6
	ORIGINAL TO A COLLINAR ORIGINAL TO A COLUNAR ORIGINA ORIGINAL TO A COLUNAR ORIGINAL TO A COLUNAR ORIGIN		Michigan	Parameter	9
	Walasana			Passenger	
п	Maintenance of Way	& Structures	482,488.90	121,659.67	10
III	Maintenance of Equi Traffic Expenses	pment	365,008.76	92,798.71	11
IV	Transportation Exp	STATE OF THE STATE	74,005.88	34,514.26	12
VI	Miscellaneous	emes	1,044,022.69 35,899.48	302,167.74 35,899.48	13
			2,001,425.71	387,039.86 29.3311%	15
	Corrected factor	not used exce Passenger to S	pt in Taxes 28 ervice.	.9968%	16
A	ll accounts less 227B,	which is overl	head and less	fineral Range	
	Passenger &			Mail &	1
To	The state of the s	Bleepers	Diners	Express	
570,8	28.65 292,746.79	117,369.45	93,568.41	67,139.00	19
	51.2860%	20.5614%	16.3918%	11.7618%	20

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Gross Weights-Trains.

	—Fre		—Pas	senger—
A. Cars Locomotives Loading	All Tracks 284,135,206 94,579,388 245,188,330	Common Tracks 284,135,206 94,579,388 245,188,330	All Tracks 166,323,158 83,137,467 7,831,580	Common Tracks 166,323,158 83,137,467 7,831,580
Total train wts. Train switching Yard switching	623,902,924 22,395,219 63,577,162	623,902,924 12,751,838 28,575,038	257,292,205 346,264 988,538	257,292,205 346,264 461,944
Ton miles Co's freight (est)	709,875,305 8,248,540	8,248,540	258,627,007	258,100,413
Total gross wts.	718,123,845	673,478,340	258,627,007	258,100,413 27.7057%

Above includes Co. frt. and wts. of cars carrying same. 13,443.007 13,443,007

Per cent. ignoring company freight

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Mileage of track chargeable to Services and percentage of same on basis of 2 miles side track equal to 1 mile main track.

	Miles	Adjusted 2 to 1	
Common to Freight and Passenger Main track Second track Sidings	408.85 6.55 40.62	408.85 6.55 20.31	
	456.02	435.71	82.6163%
Exclusive Freight			
Main track	12.07	12.07	
Ore spurs	21.57	10.79	
Industrial spurs	21.43	10.76	
Sidings	114.01	57.01	
	169.08	90.63	17.1846%
Exclusive Passenger			
Sidings	2.10	1.05	.1991%

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Statement of Switching Miles Michigan. Statement of Work Miles.

			Freight-	—Pa	senger-	
		Total	On Common Track	Total	On Common Track	a
Yarda						1
Freight	97.46%	280,278	122,121	Sana Sa	- ck 3434	2
Passenger	2.54%			7,304	3,413	3
	1000					4
Mark .						8
Train						
Freight		120,775	68,769	4.50		6
Passenger		120,110	00,108			7
	Market State		100	2,202	2,202	8
					Action to	9
Yards		System	Michigan			10
		296,924	287,582	96	.8537%	11
10 mg 15 mg						12
						-
Work		47,905	36,470	76	.13%	13
					1	14
AND DESCRIPTION OF THE PARTY OF	What I was a series of the late of the lat			PROPERTY OF THE PARTY OF THE PA	THE RESERVE OF THE PARTY OF	CONTRACTOR AND ADDRESS OF THE PARTY AND ADDRES

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DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Combining Factors 13, 14, and 15 for division of track accounts in Michigan.

Α.				Passenger
Freight (F	actor 14)	17.1846%		
Passenger	w 14	.1991%		.1991%
Common	" 14	82.6163%	Factor 13-11	22.8894%
	7	otal Passenger	Percent Weights	23.0885%

B. Freight	(Factor 14)	17.1846%		34975
Passenger	" 14	.1991%		.1991%
Common	" 14	82.6163%	Factor 11-D	36.8730%
A Property of	To	tal percent Pas	senger Train Miles	37.0721%

n diser

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of weights ton miles of Passenger cars and contents to various passenger services.

Mr. Parker's basic figures—Common tracks.

Pass. cars Other Pass.		Passenge & Baggag		Sleepers	Diners	1
train cars. Sleepers, par- lor & Obs. For. Dining cars For. Sleepers D.S.S.& A. Obs. Dinners " Diners Train loading	Ry.		21,253,704	15,189,284 29,788,670	5,098,616 11,564,522 7,130,268	3 4 5 6 7 8
Total	\$174,154,738	46.0928%	25,215,710 14.4789%	44,872,954 25.7661%	23,793,406 13.6622%	9 10
Pass. train Switching	346,264		57,711			11
Pass. yard Switching	174,501,002 461,944		25,273,421 18,839	44,872,954 188,568	23,793,406 99,985	12 13
Percentage	174,962,946	46.1334%	25,291,760 14.4555%	45,061,522 25.7549%	23,893,391 13.6562%	14 16
B. Tonnages handl Pass. cars Other " Si'pr. Pag.	ed by D.S.S.A. 60,769,164 23,363,407	A.Ry. Engir	582,788 21,230,826			
& Obs. For. Diners For. Si'pr. D.S.S.& A. Obs. Diners " Diners "	14,819,544 5,098,616 89,788,670 11,564,522 7,180,268			14,819,544 29,783,670	5,098,616 11,564,522	
Trn. Loading	162,499,191 7,514,540		21,813,564 3,062,228	44,553,214	7,130,268	
Percentage Pass. trn. Swi.	170,013,731 346,364		24,875,792 57,711	44,558,214	23,793,406	
Percentage	170,849,995	45.2760%	24,933,508 14.6027%	44,558,214 26.1589%	23,793,406 13.9674%	28

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of car miles on passenger trains to various passenger services.

Mr. Parker's Basio-Michigan.

Passenger cars	Total 1,691,425 5.251	Passenger & Baggage 1,668,201 5.251	Mail & Express 23,224	Sleepers	Diners	:
Other Pass. trn. cars	844,036 1,330	313,728 1,330	530,308			3
D.S.S.& A.Ry. Obs. Diners Diners	179,614 115,678 76,042	••••		(incorr)	179,614 115,678 76,042	6 6 7
Foreign Sleepers, Parlors & Obs. Foreign Sleepers.	212,539			212,639		
Parlor & Obs. Spl. D.S.S.& A. Sleepers	80 516,333			80 516,333		9 10
Percentage Marquette run of C.M.& St.P.& C.& N.W.RYs.	3,642,328	1,988,510 54.5945%	553,532 15.1972%	728,952 20.0134%	371,334 10.1949%	11
C.M. & BU.F. & C. & N.W.R 18.	104,827	99,803	1,144	4,880		12
Percentage	3,747,155	2,087,813 55.7173%	554,676 14.8026%	788,382 19,5704%	9,9097%	13 14
D.S.S.& A. on M.R.RR, D.S.S.& A. other Pass.	62,320	62,320				15
cars on M.R.RR.	69,030	22,183	36,847	4,24		16
Percentage Switching at St. Ignace—I	3,868,505	2,172,316 56.1539%	591,523 15.2907%	733,332 18.9865%	371,334 9.5989%	17 18 20
	2,040	1,100 53.9216%	265 12.9902%	455 22.3039%	220 10.7843%	21 23

Lines 1 to 4

558,532 = 21.7151% M. & E.

in a straight and built and

April 197 September of Seedistry).
Strates & Seedistry).
Strates & Seedistry).

2,542,043

DULUTH SOUTH SHORD & ATLANTIC RAILWAY COMPANY.

Factors for assignment of Passenger & Baggage. Expenses to INTER and INTRA.

Factor 1	rimes	tuat consumed	oupon ticket sale l in simplex tick	s by actual to	
	ticket	i.	on tickets did not ld in the same s	t participate i verage time	in the above as Simplex
240	Test a	pplied to sales	is as follows:		
256 300	No of	tickets.	No of tickets	adjusted by	time ratio.
C141		Intra No.	Inter No.	Intra No.	Inter No.
Simplex		362,322	8,720 A-1	362,322	8,720
M. R. Co Other Co	upon	44,577	A-1	44,577	
Mileage A	upons	11,144	11,217 A-5.75	64,078	64,507
Attienge 2	rgue.	11,434	332 A-5.75	65,695	1,909
distribution of	· 禁,			536,672 87.55%	75,136
Factor 2	Inter &	k Intra Passen		01.00/0	
	Inter	8,665,624			
	Intra	21,016,459 29,682,083		PAN L	C. STORIGE
Factor 3	Overhe Inter	ad for Mainta \$15,083.81	ining of Way & S	structure.	
	Intra	37,278.30			Pant - Park
Pactor 4	was de	um ratio the i	ducted in part hintra percentage	of the follow	wing accts
Factor 5	Overhe	ad for Traffic	Evpansos		
	Inter	\$16,947.96	Expenses.		ALCOHOLD WINDS
	Intra	5,985.39	26,009%		
Factor 6	Overhe Inter	ad for Transpo \$ 39,665.01	ortation.		
	Intra	108,715.04	73.268%		
Factor 7	Overher Inter Intra	# 96,071.32 194,100.54	Expenses.		

Duluth South Shore & Atlantic Railway

DISTRIBUTION OF

OPERATING EXPENSES

BY PRIMARY ACCOUNTS

A. System.
Michigan Passenger.
Michigan Passenger Services.

Followed by Tabulations of these Accounts.

- B. Assignment of Passenger and Baggage Expenses to INTER and INTRA.
- C. Distribution of Income Accounts up to Return on Investment.

The basic figures as used in the following computations and divisions of Expenses are used as taken from the books and records of the company, without adjustment for the purpose of reducing them to those necessary for a normal year of operation and are subject to adjustment to be made to eliminate expenditures to make good deferred maintenance, and those for additions and betterments.

It is the claim of defendants that the expenses in the maintenance of way group of these years were excessive in at least the amount of—

1914	 		\$2	02,000
1915	 	******		20,000
1916	 			17,000
1917	 			90,000

The presentation of the following computations of income is not intended to waive the claim that the passenger earnings of the M. T. Co. are to be added to the net corporate income of the passenger business, particularly if sleeping car and dining car operations are to be included.

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts.

		THE RESERVE AND ADDRESS.	2. 25. 17. 17.	THE PERSON NAMED IN	
	BEAT STREET	PARKS NO PERSONS	STATE OF THE PARTY		

201 SUPERINTENDENCE, MAINTAINING OF WAY & STRUCTURE	201	SUPERINTENDENCE,	MAINTAINING	OF	WAY	& STRIICTURE
---	-----	------------------	-------------	----	-----	--------------

System \$24,650.94 Michigan Passenger
To Michigan Factor 1-6
Michigan to Passenger Factor 1-20 \$20,511.01

Assignment of Passenger to Services.

Passenger & Baggage	Factor	1,	Line	20	\$ 2,581.43
Sleepers			"		1,412,54
Diners	"	1,	"	20	746.89
Mail & Express	"	1.	66	20	798 78

Account

202 ROADWAY MAINTENANCE.

To be part of the second	System 67,951.15	Michigan	Passenger
To Michigan Located M.A.Co. Michigan to Passenger Factor	11-C	\$57,991.88	\$ 26.871.41

Assignment of Passenger to Services.

Passenger & Baggage	Factor	17.	Line	15	\$12,396.70
Sleepers			"		
Diners	"	17,	46	15	3,669.61
Mail & Express	"	17.	"	15	3,884.40

Account

208 BRIDGES, TRESTLES & CULVERTS,

	System 60,062.16	Michigan	Passenger
Located to Michigan M.A.Co.		\$45,887.33	
Mich. located to freight	Freight \$2,661.13	Common \$43,226.20	41
Common to Passenger on Fact	or 13-12	¥±0,220.20	\$11,976.12

Passenger & Baggage	Factor 17	Line 15	\$ 5,524.99
Sleepers		, " 15	
Diners	" 17	, " 15	1,635.48
Mail & Express	" 17	, " 15	1,731.21

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

A	ccour	it	
	919		

er acceptance	System \$70,021.27	Michigan	Passenger
Located to Michigan Michigan to Passenger Facto		\$56,379.05	\$13,017.08

Assignment of Passenger to Services.

Passenger & Baggage	Factor	17,	Line	15	3	6,005.22
Sleepers			"			3,352.54
Diners	"	17,	44	15		1,777.64
Mail & Express	66	17,	66	15		1,881.68

Account 214 RAILA

	System 5,433.07	Michigan	Passenger
Located to Michigan Michigan to Passenger Factor		\$ 4,660.93	\$ 1,076.14

Assignment of Passenger to Services.

Passenger & Baggage	Factor	17,	Line	15		496.46
Sleepers			"			277.16
Diners	46	17,	"	15	TALKS	146.96
Mail & Express	"	17,	66	15		155.56

Account TRACK MATERIAL

	System \$23,218.15	Michigan	Passenger	1
Located to Michigan Michigan to Passenger Facto		\$20,097.14	\$ 4,640.13	

Passenger & Baggage	Factor	17,	Line	15	2,140.65
Bleepers			a		1,195.06
Diners	44	17,	66	15	633.67
Mail & Express	· ·	17,	11	15	670.75

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

Accoun	t		
218		T.T.A	ST

	System 3,035.05	Michigan	Passenger
Located to Michigan Michigan to Passenger Factor		* 2,975.60	₩ 687.02

Assignment of Passenger to Services.

Passenger & Haggage	Factor	17,	Line	15	316.95
isleepers	"	17,	66	15	176.94
Diners	"	17,	66	15	93.82
Mail & Express	"	17,	"	15	99.31

Account

220 TRACK LATING & SURFACING.

	System \$180,348,86	Michigan	Passenger
To Michigan. Located by Michigan to Passenge: F	y M.A.Co. actor 16	\$145,612.78	\$33,619.81

Assignment of Passenger to Services.

Passenger & Baggage	Factor	17,	Line	15	\$15,509.96
Sleepers			66		8,658.75
Diners	"	17.	- 66	15	
Maif & Express	"	17	66	18	4 989 01

Account 221 RIGHT OF WAY FOR

MIGHT OF WAY FENCES.	System \$ 6,928.08	Michigan	Passenger
Located to Michigan Michigan to Passenger		\$ 6,081.34	\$ 2,437.23

Passenger & Baggage	Factor	17,	Line	15		1,124.38
Bleepers			- 60		M.	627.71
Diners	46	17,		-		332.83
Mail & Express	"	17,	- 44	15		352.31

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

of the later where the					
Accoun	nt				
223	SNOW, SAND FENCES & S.	NOW SHEDS.			
		System	Michi	gan Pr	assenger
		8 432.3			
	Located to Michigan		\$ 19	8.16	
	Michigan to Passenger I	actor 11-C			79.42
	Assignment of	Passenger to 8	Services.		
	Passenger & Baggage	Factor 17, Lin	e 15 \$	36.64	
	Bleepers	" 17, "		20.45	
	Diners	" 17, "		10.85	
	Mail & Express	" 17, "		11.48	
Accour				- C. T. T. T.	
225	CROSSING & SIGNS.				
220	CROSSING & BIGNS.	Owntown	Mish		1947/1972
		\$ 1,666.78	Michi	gan Pi	issenger
	Located to Michigan Fr			3.61	
		mmon			
	Michigan Common to Pa				312.87
		assenger a acti	1 11-13		014.01
	Assignment of				
	Passenger & Baggage	Factor 17, Lin	e 15 \$.	144.34	
	Sleepers	" 17, "	15	80.58	
	Diners	a 17, a	15	42.73	
	Mail & Express	" 17, "	15	45.22	
Accoun					
227		INOS		Sales Sales	HE CAN
	STATION & OFFICE BUILD	System			
		\$9,723.78			
		Freight		ger C	
	A. Sta. Bldgs. Grounds.		T uspen	ger C	ommon
	located M.A.Co.	2,832.62	781	3.68	1.224.54
	B. Office Bldgs.	2,002.02	104	0.00	64.98
	C. Track Scales	1,142.75	William St.		04.00
	Michigan to Passenger	Divect		3.68	
	A. Common on	Acet 979	Marie Tolke	0.64	
	B. Common Fac	tor 9.3		3.62	
		101 0-0	The state of the s	AND THE PROPERTY OF THE PARTY O	
	Total Passenger		1,472	1.84	

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

ACCOUNT 227-Continued.

Assignment of Passenger to Services.

83 05
12-20 3. Exp. 12-20 2

Account

229 ROADWAY BUILDINGS.

And the second of the second o	System \$ 2,570.61	Michigan	Passenger
Located to Michigan Michigan to Passenger Fact		\$ 2,514.69	8 672.28

Assignment of Passenger to Services.

Passenger & Baggage	Factor	1,	Line	20	313.28
Sleepers	66	1,	66	20	171.42
Diners	"	1,	66	20	90.64
Mail & Express	66	1	- 66	90	00.04

Account

231 WATER STATIONS.

	System 8,284.06	Michigan	Passenger
To Michigan Factor 5-B Michigan to Passenger Factor		\$ 7,016.14	\$ 2,136.76

Passenger & Baggage	Factor	17,	Line	28		967.44
Sleepers	"	17.	66	28	1.59	558.85
Diners	"	17.	44	28		298.45
Mail & Express	66	17,	66	28		312.02

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY,

Details of Distribution of Primary Accounts (Continued).

Accoun	it		
-000		Cian .	

	System 2,435.96	Michigan	Passenger
To Michigan Factor 5-B Michigan to Passenger Factor		2,065.85	8 644.83

Assignment of Passenger to Services.

Passenger & Baggage	Factor 17,	Line	28.	291.95
Sleepers	" 17,			168.65
Diners	" 17,			90.07
Mail & Express	" 17,	"	28	94.16

Account

235 SHOPS & ENGINE HOUSES.

A. Shops Located \$ 1,118.96	Michigan	Passenger
B. Engine house located 19,028.15 To Mich. A. Shops Factor 2-3	950:57	
B. Enginehouses Soo Eng. House all Mich. 4360.31 Factor 4-3	14,835.00	
To Pass. A. Shops Factor 8-6 B. Engine Houses Factor 4-5		\$ 256.86 5,655.18

A. Passenger & Baggage	Pactor	2	Line	16	\$ 140.22
Sleepers	u	2,	44	16	46.32
Diners	"	2,	"	16	29.03
Mail & Express		2,	4	16	41.29
B. Passenger & Baggago	Factor:	17,	Line	28	\$ 2560.44
Sleepers	"	17,	66	28	1,479.05
Diners	"	17,	- 44	28	789.89
Mail & Express	"	17,	"	28	825.81

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

Account

241 WHARVES & DOCKS.

A-1 St. Ignace Mdse. Dock	System # 626.19	Michigan	
B. Marquette Mdse. Dock To Mich. A-1 " " A-2 Slip "	689.34 128.70	Freight 626.19	Common
B Mdse. Dock Michigan Common assigne handled over slip. Freigh	ed to Passer	128.30 ager on bas ted 1. Pass	\$ 689.34 sis of cars lenger cars

19.02% Pass. Common 689.34 x 19.02% — \$131.30 Passenger.

Assignment of Passenger to Services.

Passenger & Baggage	Factor	18-22	70.80
Sleepers	66	18-22	29.28
Diners	"	18-22	14.16
Mail & Express	- 66	18.22	17.00

Account

243 COAL & ORE WHARVES.

Marquette Ore Dock	System	Michigan	
marquette Ole Dock	\$12,688.13	¥12,688.13	All freight

Account

244 COAL & ORE WHARVES-Depreciation.

System Michigan \$19,145.88 \$19,145.88 all freight

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

Account			
247 TELEGRAPH & TELEPHON	THE RESERVE OF THE PARTY OF THE		S Library
	System	Michigan	Passenger
Andreas a Torres	\$ 3,487.05		
Assigned & Located. A	rccebted	\$ 3,032.11	. 000.01
Assignment of Passenge	Typopeon to Sa		\$ 869,01
A. 453.40 is on train i			
As about 18 on Grain I		Factor 12	
Passenger & Bag.	\$439.10		-10
Sleepers	400.00		-10
Diners	103.00	SERVICE SERVIC	-10
Mail & Express	129.08	SELECTION OF STREET PROPERTY AND ADDRESS OF THE PARTY OF	-10
	Karata kanana		
Account			
249 SIGNAL & INTERLOCKER.			
	System	Michigan	Passenger
	\$ 279.16		
Located		\$ 177.81	
Time & No. trains spl. F	actor 5.24%		\$ 9.32
Assignment of Pass	enger expenses to	Services.	
Passenger & Baggage	Factor 17-		.30
Sleepers	" 17.	testes controlled a particular to the	.40
Diners	" 17.		.27
Mail & Express		THE RESERVE OF THE PARTY OF THE	.35
Account	SECTION SOLUTION	varia estance	416
265 MISCELLANBOUS STRUCTU	RES.		
	System	Michigan	Passenger
Located	8 140.25	\$ 140.25	
Factor 1-12			\$.37.88
State be and Law and June 2. The law			
Assignment of	Passenger to Ser	vices.	
Passenger & Baggage			.65
	A COLUMN AS ACTURE.	CONTRACTOR OF STREET	A STATE OF THE PARTY OF THE PAR

" 1, " 20

9.66 5.11

Sleepers Diners

Mail & Express

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

Accoun	t					
269	Bos	DWA	A Y	LACE	IINE	18.

Factor 1-1 " 1-12

System	Michigan	Passenger
\$ 1,776.27	\$ 1,466.25	

Assignment of Passenger to Services.

Passenger & Baggage	Factor 1	Lin	e 20	184.53
Sleepers	" 1			100.98
Diners	" 1	66	20	53.39
Mail & Express	" 1	- 66	20	57.10

Account 271 SMALL TOOLS & SUPPLIES

	System \$ 6.416.03	Michigan	Passenger
Factor 1-6 " 1-12	Paradianas.	\$ 5,338.51	\$ 1,441.82

Assignment of Passenger to Services.

Passenger & Baggage	Factor	1,	Line	20	671.88
Sleepers	u	1.	66	20	367.65
Diners	"	1,	44	20	194.40
Mail & Express	"	ı.	"	20	207.89

Account

272 REMOVAL SNOW, SAND & ICE.

and all blow, band &	System \$42,979.90	Michigan	Passenger
Located Passgr. 1% direct by ag Freight 29% " "	reement	\$38,074.55	\$ 380.75
Com. 70% " " 26,652.18 Factor 11	·E "=\$26,652.1	8	10,681.45
	Tot	al Passgr.	11,062.20

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

ACCOUNT 273-Continued.

Assignment of Passenger to Services.

Passenger & Baggage	Factor	r 17-12	5,107.05
Sleeperu		17-12	2,844.64
Diners	"	17-12	1,508.34
Mail & Express	"	17-12	1,602.17

Account

274 INJURIES TO PERSONS.

	System \$ 1,407.24	Michigan	Passenger
Located accept	Freight Common	# 822.74	
Michigan Common Factor 1-12	\$ 96.44 \$726.30		196.16

Assignment of Passenger to Services.

Passenger & Baggage	Factor	1,	Line	20	91.41
Sleepers	- 44	1,	"	20	50.02
Diners			"		26.45
Mail & Express	"	1,	"	20	28.28

Account 275 INSURACNOS

8	System 4,298.73	Michigan	Passenger
Located Freight " Passenger " Shops & Cts. Factor 2-1	268.00	\$ 1,091.40 98.90 227.67	98.90
" Other Com.		2,872.05	
Total Mich. Com. 2599.72 Factor 1-6		8,790.02	702.13
	Tota	Passenger	801 03

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Convinued).

ACCOUNT 275-Centinued.

Assignment of Passenger to Services.

98.90 on acct. 373. Static	ons 702.13.	Factor 1-20
Passenger & Baggage Sleepers		\$ 409.72 185.52
Diners		94.66
Mail & Express		101.13

Account

276 STATIONERY & PRINTING

	System 4 1,109.13	Michigan	Passenger
Factor 1-6 4 1-16	in the second second	\$ 922.86	\$ 249.25

Assignment of Passenger to Services.

Passenger	& Baggage	Factor	1,	Line	20	3	116.15
Sleepers		**	1,	46	20		63.56
Diners Mail & Ex	Dress	"	1,		20 20		33.61

Account

277 OTHER EXPENSES, MAINTAINING OF W & S

	A SECURE OF STREET, SECURIOR STREET, SEC	Michigan	Passenger
Factor 1-6	7 23.00	\$ 202.98	
4 1-16			\$ 54.81

Passenger & Baggage	Factor	1,	Line	20		25.64
Sleepers			"			13.98
Diners	"					7.89
Mail & Express	44	1,	"	20	Eyes	740

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

Account 278		RKS. YARDS & TER	MINALS: DR	
		System \$18,818.15	Michigan	Passenger
	Located	Freight	\$ 8,402.40 Common	Passenger
• ** ****	Mich. located Common 1-12	\$ 7,512.16	\$ 31.88	

866.97

Assignment of Passenger to Services.

Passenger & Baggage	Factor	18-11	473.33
Bleepers	66	18-11	173.51
Diners	"	18-11	88.37
Mail & Express	44	18.11	121 76

Account

279 MAINTENANCE OF JT. TRKS., YARDS & TERMINALS. CR.

Secure e	TENANCE OF ST.	LEES., IAE		(A)	LB. CR.
45.3		E-Same Share	System		Michigan
			13,818.15		13,818.15
		Common	Freight		Passenger
	located	6,606.43		c	3,982.84
	Tracks	5,575.89	Factor 16 A	C	1,287.39
4	Stations	204.63	Acet. 373	8	33.92
#	Bridges	280.40	" 272	C	81.43
"	Tanks & Eng. H.	545.63	Factor 5-c	b	166.17
				-	***
- PRODUCT OF ST		STATE OF THE REAL PROPERTY.	2 - A		THE RESERVE OF THE PARTY OF THE

Total Passenger 5,551.75

Assignment of Passenger as follows:

A. Acct. 373 Passgr. & Baggage	00.04	B. Factor 17-28 C. Factor 17-15
Bleepers	28.81	75.28 2,468.91 43.46 1.378.31
Diners	2.43	43.46 1,378.31 23.21 730.83
Mail & Express	3.39	24.27 773.61

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

-					
•	-	46.0	100.0	-	
А	ш	ĊΠ		73	

301 SUPERINTENDENCE, MAINTAINING OF EQUIPMENT.

System	Michigan	Passenger
\$12,673.28	\$10.788 14	

Factor 2-1 2-6

\$ 8,011.15

Assignment of Passenger to Services.

Passenger & Baggage	Factor 2-16 \$ 1,572.48
Sleepers	" 2-16 519.52
Diners	" 2-16 325.57
Mail & Express	" 2-16 463.11
Mineral Range 4.333%	130.47

Account

302 MACHINERY.

	System \$ 8,783.82	Michigan	Passenger
etor 2-1 2-6		\$ 7,461.99	\$ 2,087.02

Assignment of Passenger to Services.

Passenger & Baggage	Factor 2-16	1,139.24
Sleepers	" 2-16	376.39
Diners	4 2-16	235.87
Mail & Express	4 9 10	90K KO

Account

308 STRAM LOCO. REPAIRS.

A. Road-Located by individual locomotive and miles.

Freight	System 51,102.55	Fact	or 6-F	Michigan Passenger 42,545.38	-
Mixed Special	578.71 87.69	66	15.91% 6-G	578.71 92.07 70.44 6-G 30.78	ъ.
Passgr. " Road Sw.	35,159.31	"	6-E	29,030.83 29,030.83	3
Mineral Range Run	129.26 1,523.41			129.26 129.26 1,523.41 1,523.41	m.

Totals

78,878.03 30,806.32

DULUM SOUTH SHOM & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

FHY 305-Continued.

Assignment of Passenger to Services

Passenger & Baggage Sloepers Diners Mail & Express Mineral Range	Factor 17-28 \$13,258.13 " 17-28 7,088.62 " 17-28 4,090.06 " 17-28 4,276.10 " 17-28 1,523.41
State of the State	System Michigan Passenger
Factor 15-11 2.54%	\$13,984.89
Passenger & Baggage	Factor 18-22 \$ 157.45
Bleepers	
Diners	
Mail & Express	" 18-22 60.97 " 18-22 17.68

Account

STRAM LOCO. DEP'N.

Located by M.A.Co. by individual engines and mileages

Freight	System \$12,469.35 1	acto	r 6-F	Michigan \$10.881.34	Passenger
Panner. " Road Min. Range Run Mixed Special	6,648.02 21.27	u	6-G	5,485.10 21.27 825.28 455.10 15.919 23.34 6-Q	\$5,485.10 21.27 825.28 6 24.68 10.18
				16,391.43	5.866.51

5,866.51

Pamenger & Baggage	Factor 17-28	\$ 2,508.65
Bleepers Dinora	* 17-28	1,429.25
Mail & Express	17-28	773.96
Mineral Range	" 1748 " 17-29	800.17 325.28
B. Switch 3,868.77 Factor	16-11 8,179.91	2.54 82.87

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

ACCOUNT 309-Continued.

Assignment of Passenger to Services.

Passenger & Baggage	Factor 15-11	\$ 36.81
Sleepers Diners	" 15-11 " 15-11	27.67
Mail & Express .	" 15-11	14.25

Account

310 STEAM LOCO. RETIREMENTS.

3. Road located by M.A.Co.

Freight		actor 6-c	Mich. *58.08	Passgr.
Passenger Work	11.07	" 6-D " 16-13	22.65	22.65
Run p	overhead including roportion	switch—1.19	is Mineral	Range

Assignment of Passenger to Services.

Passenger & Baggage	Factor 17-28 \$	9.97
Sleepera	" 17-28	5.76
Diners Mail & Express	" 17-28	3.08
Mineral Range Run	17:28	3.21
B. Switch	" 17-28	1.19
	Factor 15-11 835.90	2.54% Passenger 21.23

Passenger & Baggage Sleepers	Factor 18-22 \$	9.43
Diners	" 18-22 " 18-22	7.09
Maif & Express *Credit Deduct	" 18-22	1.06

DULUTH SOUTH SHORE & ATLANTIC R(ILW(Y COMPANY.

Details of Distribution of Primary Accounts (Continued).

Accour 314		TRATE	CAR	Repairs	Company	Amunaa	a coemted
	E MEIGHT	TRAIN	CAB		Company	ngures	accepted.
815			2000	Dep'n	A - A S (A C) S	A. HOUSE, 17	
316	4	44	- 66	Retirement		4	
317	PASSENG	ER TRAI	N CA	R Repairs.			
				Syste	em		Mich.
	Total			\$46,150			

Sleepers (1914) figure 5,454.97 Factor 17-10 3,977.79 Diners 3,850.21 17-10 3,238,24 All other 36,850.21 7-A 30,240.53

of which Mineral Range Run is \$1,596.09

Assignment of Passenger to Services.

Passenger & B		18-23 18-23	\$22,424.27 6,220.17
Bleepers	Direct		3,977.79
Diners	44		3,258.24
Mineral Range	4		1,596.99

Account

318 PASSENGER TRAIN CARS DEP'N.

		System	2.27	aller,	Mich.
A.	On value all other cars	\$7,262.00	Factor	7-A	\$5,959.45
B.	" " Sleepers	2,684.00	"	7-10	1,957.18
C.	" " Diners	2,421.00	"	7-13	2,036.19
	\$314.54 of A. due to	Mineral Ran	age Run.		a felial transfer

Passenger &		Factor			4,419.11
Mail & Expr			18-23	Southern Control	1,225.80
Bleepers	Dire	ct			1,957.18
Diners					2,036.19
Mineral Ran	ge Run				314.54

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

A	-	•	-	99	-	4
43	ĸ	u	w	ш	ш	ъ.

326 to 328 WORK EQUIPMENT.

		Repairs	Dep'n	Retirement
System		6,599.40	3,483.32	*8.19
Michigan	Factor 1-1	5,447.59	2,875.37	*6.76
" Pasngr.	" 1-10	1,456.36	768.70	*1.81

Assignment of Passenger to Services.

Passenger & Baggage	Factor	1-17 & 18	672.44	354.93	*.84
Sleepers	"	1-17 & 18	347.67	197.76	*.47
Diners	"	1-17 & 18	198.64	104.84	*.24
Mail & Express	"	1-17 & 18	210.61	111.17	•.26
*Credit—Deduct.					

Account

332 INJURIES TO PERSONS.

Freight Passenger Common	System 3,984.85 85.15 255.16	Factor "	8-12 7-a 2-1	Mich. 3,430.15 69.88 210.63
Michigan Passgr. Com. on	Direct 2-6	41 ES	69.88 58.91	3,710.66
Total Passgr.			128.79	

Passenger & Baggage	Factor	2-16	70.30
Sleepers	46	2-16	23.23
Diners	u	2-16	14.56
Mail & Express	- 44	2-16	20.70

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

		System	Mich.	Pamgr
A	Panage, & Bag.	186.16	152.77	
B.	Bleepers	78.44	57.20	
C.	Dinera	72.04	60.59	
D.	Locon Frt.	170.24		
E.	" Pass.	72.96	60.24	330,80
F.	Shope	515.20)		
G. F.	Engine House Work	34.40 52.72	Agreed 576.59 on 2-6	161.32
G.	Overheads.	44.00]	appropriate to the second	
II.	Frt. Cars	1,190.93		
12.50	The second of the second	2.417.19	Agreed 2,074.61	492.15

Assignment of Passenger to Services.

Α.	Factor 18-23	sngr. & Bag 119.60	Sleepers	Diners	Mail & Exp
B.	C. Direct Factor 17-28	27.28	57.20 15.75	60.59 8.41	33.17 8.80
	161.32 Factor 2	88.07	29.09	18.23	25.93

Account 224 Swarmway & PRINTING

	System \$1,316,23	Michigan	Passenger
Factor 2-4 " 2-9		1,110/13	285.75

Passenger & Buggage Sleepers	Factor	2-16 2-16	\$155.90° 51.53
Dipers	"	2-16	32:20
Mail & Express	- 4	2-16	45.94

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

ccoun	

336	MAINTENANCE JT.	EQT.	AT TERMINALS.	
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国际的国际企业	A Section	System	Michigan	Passenger
Located		\$ 792.37	\$ 14.69	8 6.66

Assignment of Passengers to Services.

Passenger & Baggage	Factor 2-16	3.64
Sleepern	" 2-16	1.20
Diners	" 2-16	.75
Mail & Express	" 2-16	1.07

Account	TRAFFIC EXPENSES.	System	Michigan	Pamenger
351	Superintendence	\$31,604.38	\$26,123.17	\$11,580.91
352	Outside Agencies	35,099.56	29,004.50	14,210.80
353	Advertising	4,078.18	3,362.69	3,319.24
354	Traffic Association	277:69	229.94	
355	Fast Freight Lines	*9.81	*8.13	HE AND THE LINE
357	Insurance	113.28	59.00	59.00
358	Stationery & Printing	9,384.71	7,758.25	3,138.52
	All above accepted on com	pany's figures.		
356	Ind. & Immgn.	8,463.90	7,476.46	2,205.79
	On earnings basis entirely			
	All passenger Exp. assign		Baggage.	
	*Credit—Deduct.			

Account

371 SUPERINTENDENCE-TRANSPORTATION.

SUPERINTENDENCE—I	System \$20,755.37	Michigan	Passenger
Car Accts. office Bal. on 9-1 15% Car accounting 85% "	4,520.65 16,234.72 passenger 678.10 Freight 3,842.55	13,978.05 Factor 7-20	\$ 566.81 3,307.27

Total Michigan 17852.13 Factor 9-3 incl. Mineral Range 213.33

Passenger \$5,116.49
Error here inadvertently made in calculating Passenger; should have been 13,978.05 on 9-3.
4,006.16 — 566.81 = 4,572.97 Error \$543.52 which is yet unadjusted.

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

ACCOUNT \$71-Continued.

Assignment of Passenger to Services.

Passenger & Baggage .	Factor 9-12	\$ 2,612.95
Sleepers	" 9-12	1,176,49
Diners	" 9-12	508.42
Mail & Express	" 9-12	605.30
Min. Range Run	" 9-12	213.33

Account

THE TALL

J. 188. 1.0

NEW STANSON

372 DISPATCHING TRAINS.

	System	Michigan	Passenger
	\$12,804.19		
Co.'s figures train miles		\$10,815.07	
1/3 to trains 2/3 to e	ars, we allow	one	
of the 2/3 as the reciprocal	service of the		
agencies securing orders, th	erefore 2 part	s on	
Factor 11-E =		82.452%	
Less % charged in 373		16.578	
20,000			
Balance =		65.874	
DI 13 43 0 1		STATE OF THE STATE	
Divided by 3 (parts)		21.958%	2,374.77
CONTROL BUILDING TO SELECT THE PROPERTY OF THE PROPERTY OF THE PARTY O		COLUMN TO STATE OF THE PARTY OF	

Assignment of Passenger to Services.

Passenger & Baggage	Factor	17,	Line	15	\$ 1.	095.57
Sleepers -			"		ALL REPORTS CONTRACT	611.62
Diners	и	17,	"	15		324.30
Mail & Express	"	17,	"	15		343.28

Account

abutat.

372 STATION EMPLOYEES.

But at 45 habe come a factorion of

	TR 407.05#	\$ystem \$159,423.40	Michigan	
Located	MANAGEMENT	Freight	\$141,572.25 Passenger	Common
Located by M.A. Common on loca		\$60,160.21	11,955.27 11,514.54	\$69,456.77
			200	

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

ACCOUNT 873-Continued.

Assignment of Passenger to Services.

Memo. of Passgr. to mail is almost exactly 10% of total located hence we assign 10% of sta. service to mail & Express. Test of time consumed in sales combined with number tickets sold gives 6.556% of sta. Service as Sleeper.

Passenger & Baggage	\$19,584.15
Sleepers	1,538.68
Mail & Express	2,346.98

Account

372 STATION SUPPLIES & EXPENSES

	System \$10,710.44	Michigan	
Located by Co., accepted	Freight	\$ 9,750.85 Passenger	Common
Located by Co. Common on Acct. 373	2,948.76	1,332.20 906.80	\$ 5,669.89

Total Passgr. 2,239.00 All assigned to Passenger & Baggage.

Account

377 to 389 YARD EXPENSES.

Loc	cated to yar Miles	ds by Ser	vices & mileag		Passgr.
Yard Marquette St. Ignace All other	Freight 143,721 47,190 All freight	Passgr. 5,264 2,040	Total \$70,736.39 22,084.15 44,486.32	Passgr. 2,496.99 914.28	%
•			137,306.86	3,411.27	

Passenger & Baggage	Factor	18,	Line	22	\$ 1,515.29
Sleepers	"	18,	- 66	22	1,139.02
Diners	- 44	18,	66	22	586.74
Mail & Express	44	18,	"	22	170.22
	Parker-	-acc	enter	l hv	M. A. Co.

DULUTH SOUTH SHORD & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

-	The second sections	100
	CCOUR	v a

390 OPERATING JT. YDS. & TERMINALS. DR.

System

Michigan

Passgr.

Located by M. A. Co.

\$25,994.44 \$17,712.24

\$ 6,199.24

Assignment of Passenger to Services.

Passenger & Baggage	Factor	9-12		5,303.65
Bleepers	"	9-12	W.	1,487.48
Diners	"	9-12		642.81
Mail & Express	"	9-12		765.30

Account

Checked by M.A.Co. Located M.A.Co. Common on Road Engs. at Soo Rd. House 61.89%	System \$13,476.76 Freight 10,733.61	Mich. \$13,476.76 Passgr. 131.25 1,616.44	Common \$ 2,611.90
Control of Control	Total	1,747.69	

Passenger & Baggage	Facto	r 9-12	931.36
Bleepers	"	9-12	419.35
Diners	70 as 8 4.	9-12	181.22
Mail & Express	"	9-12	215.76

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

20						
- 26	ccount	ç				
43	ссони					

392 TRAIN ENGINE MEN.

	System		Mich.	Passenger
Freight	100,513.92	Factor 6M	83,684.57	
Passenger	72,375.33	" 6N	3,182.20	Min. Range
		" . 6N	57,153.71	Regular
Mixed	1,427.84	all	1.427.84	
Assigned to P				
Straight			57,153.71	
15.91% o	Mixed		227.17	
Mineral I			3,182.20	96 N. A.
Total	1		60,563.08	esterras

Assignment of Passenger to Services.

Pagenger & Baggage	Factor	17-28	\$25,979.77
Sleepers	66	17-28	15,007.34
Diners	"	17-28	8,014.62
Mail & Express	- 46	17-28	8,379.15
Min. Range Run	"	17-28	3.182.20

Account

394 FUEL FOR TRAIN LOCOS.

Fuel for Freight	TRAIN LOCOS. System 196,007.75	Factor	6 F	Michigan 163,186.06		Passgr.
Passenge	r 103,309.25	"	6H	81,587.03		81,587.03
			66	4,547.88	M. R.	4,547.88
Mixed	1,583.79		200	1,583.79	15.91%	
Special	441.63	- 46	6G	354.76	6-L	154.87
10 KC				251,259.52	1672	86,541.76

Passenger & Baggage	Factor 17-28	\$37,123.55
Sleepers	" 17-28	21,444,59
Diners	" 17-28	11.452.42
Mail & Express	" 17-28	11,973.32
Mineral Range		4,547.88

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

Accou	nt						
897		BAIN LOCO	8.				Marie Control
			System		Mich.	Passgr.	Min. R
	On percenta	ge of Acct					
	394	\$1	4,353.67	\$11	,968.10	\$3,905.56	\$216.63
	1011 17 402						
	Anı	ignment o				8.	
	Passenger &	Baggage	F		r 17-28	\$ 1,768.28	
	Sleepers			66	17-28	1,021.46	
	Diners			44	17-28	545.51	
	Mail & Expre	Bas		"	17-28	570.31	
Accour				*			
398	LUBRICANTS F	OR TRAIN I	OCOMOTIV	7E8.	4.6		
			System	A	fichigan	Passgr.	Min R
	On percentag	ges of 394	\$5,614.9	1 \$	4,681.72	\$1,527.78	884.74
	Anu	ignment of	Passeng	er to	Service	6.	
	Passenger &	Baggage	F			691.72	
	Sleepers .			66	17-28	399.57	
	Diners			66	17-28	213.39	ETPS
	Mail & Expre	1003		.46	17-28	223.10	
ceoun							
399	OTHER SUPPLI	THE POR TRA	TW Torong				
	Test of suppl	ies immed	nom M T		M donle	4- 1-31-13	
	and spaced or	n train mil	on of each	oiv.	or dehr	to individua	BI IOCOB
			Syste	Bra	Factor	Michigan	
	Freight	64.6792%			6-F	\$1,436.28	
	Pasagr.	33.3425%	881	0.10		734.49	
	M. Ran. Run	1.0422%	27	7.79	all	27.79	
	Mixed	.7528%		200	all	20.08	
	Special	.1653%		.41		3.54	
			2,666	STATE OF THE PARTY.			
	Assigned to P	amenger	2,000			2,222.18	
	Direct					. 794 40	
	Mineral Rang	ze Run			West was	734.49	
11/2	Mixed 15.91%					27.79	
	Spl. Factor 6-	I.				3.19	
			m-4	-1 P		1.55	
Table 1			101	ni l'	RHCGT.	767.02	

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

ACCOUNT 399-Continued.

Assignment of Passenger to Services.

Signivers of

Mineral Range Run	Theory		27.79
Passenger & Baggage	Factor	17-28	334.69
Sleepers	- 66	17-28	193.34
Diners All States at the second	u	17-28	103.25
Mail & Express	"	17-28	107.95

Account

400 ENGINE HOUSE EXPENSES-TRAIN.

	\$45,258.80	10 14 H	
On Rev. Eng. Miles Co.	the state of the state of	\$39,328.78	
On agreed % of 41.7			216 400 10

Assignment of Passenger to Services.

Passenger & Baggage	Factor 17-28	\$ 7,425.31
Sleepers	" 17-28	4,289.27
Diners	" 17-28	2,290.67
Mail & Express	" 17-28	2,394.85

Account

401 TRAINMEN

		System		Michigan	Passenger
Locat.	Frt.	135.577.72	Factor 11-G	\$ 112,063.66	
46	Pass.	62,593.91	" -11-Н	49,275.43	\$49,275.43
				2,833.08 M. R.	2,833,08
. "	Mix.	3,597.00	all	3,597.00 15.91%	572.28
+.5				167,769,17	52,680,79

Passenger & Baggage direct	of the	1908	\$22,082.53
Passenger & Baggage	Factor	18-11	15,158.26
Sleepers	66	18-11	5,556.76
Diners	- 44	18-11	2,830.63
Mail & Express	u	18-11	4.219.53
Mineral Range Run			2,833.08

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

Accoun	nt				
402	TRAIN SUPPLIES	& EXPENSE	8.7017		
	Frt. lubricat'g	System \$ 4,024.73 3,765.81	Factor 8-12 11-A	Michigan \$3,464.47 3.124.87	Passenger
	Pass. Inbreat'g	14,967.12	7-C	Mineral Range	11,835.20 C
	" other	11,641.54	11-C 11-C	Mineral Range	525.43 D 9,171.47 D
100					22,207.63
	Assign	ment of Pa	menger to	Services.	
	Passenger & Bay Sleepers Diners Mail & Express Mineral Range		" 18-11 " 18-11 " 18-11 " 18-11	2,368.63 1,206.58	\$5,007.12 1,835.53 935.02 1,393.80 525.43
Accoun 403	t Operating Sleep	ING CARS.			
Turbon.	Located		System \$13,954.		Passenger \$10,566.08
Accoun 404	t Signal & Interl	OCKER OPER	ATIONS,	Charles and	
	Located		System \$1,539.1	THE RESERVE THE PARTY OF THE PA	Passenger
	On time of trains	and care of	n crossing	9 011.31	\$ 16.31

Passenger & Baggage	Factor 18-14 \$	9.09
Sleepers .	" 18-14	3.19
Diners	" 18-14	1.62
Mail & Express	" 18-14	2.41

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Primary Accounts (Continued).

Account		
405	CROSSING PROTECTION. System Michigan \$ 8,639.47	Passenger
Hallon	Located to \$8,159.47 On spl. factor time and trains 5.24%	\$ 427.56

Assignment of Passenger to Services.

Passenger & Baggage	Factor	18-14		238.22
Sleepers	- 46	18-14	V	83.68
Diners	44	18-14		42.37
Mail & Express	4.6	18-14		63.29

Account

407 TELEGRAPH & TELEPHONE EXPENSES.

		System	M	ichigan	Passenger
Located	\$	174.47	\$	174.47	
Factor 9-3		-			\$ 50.00

Assignment of Passenger to Services.

Passenger & Baggage	Facto	r 9-12	\$ 26.65
Sleepers	44	9-12	12.00
Diners	64	9-12	5.18
Mail & Express	44.7	9-12	6.17

Account

410 STATIONERY & PRINTING.

Out of the second in	System \$12,104.55	Michigan	Passenger
Factor 9-1		\$10,421.98	\$ 3,015.64

Passenger & Baggage	Facto	r 9-12	\$ 1,607.07
Sleepers	11	9-12	723.59
Diners	-11	9-12	312.70
Mail & Express	44	9-12	372.28

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Operating Espenses (Continued).

Accoun				22,312,00
411	OTI	HER	DAR	HERMA.

tak Tebah yang dalam Yang tahun	System \$ 1,213.59	Michigan	Passenger
Located	Projekt	\$ 997.02 Passenger	~
Michigan located Com. Factor 9-3	\$ 787.45	\$ 15.59 55.60	Common \$ 193.98
Total Passenger		* 71.19	

Assignment of Passenger to Services.

Passenger & Baggage	Facto	r 9-12	\$ 37.94
Bleepers	44	9-12	17.08
Diners	14	9-12	7.38
Mail & Express	44	9-12	8.79

Account

412	OPERATING JT. TRACES & FAC.	Dr. System 4,501.51	Michigan	Passenger
	Located Located Com. 68.03 864.52 on acct. 373 Stations 3.51 " spl. 5.24% crossing		\$ 1,083.37	\$ 75.98 10.69
	Charles the same	Total	Pagenger	98 98

Assignment of Passenger to Services, only 10.87 to be located balance all Passenger & Baggage.

Passenger & Baggage	Acet	373	\$ 9.17
Bleepers	- 66	44	.61
Mail & Express	4	a	1.09

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Operating Expenses (Continued).

413 OPERATING JT. TRACKS & FA	C. Cr. System	Michigan	
Located M.A.Co.	\$ 4,927.98 Freight	\$ 3,477.96 Common	Passenger
Michigan	\$ 2,078.11	\$ 645.28	\$ 754.57
Com. Water Factor 5-c		183.45	55.87
" Stations Acets. 373		461.83	76.56
Signal & S. M. M. Connection	Tota	l Passenger	887.00

Owing to clerical error was brought into passgr. acct. as \$887.60

Assignment of passenger to Services.

\$55.87 on Factor 17-28		\$831.13 on Acct. 373		
Passenger & Baggage	25.30	\$ 694.52		
Sleepers	14.61	53.49		
Diners Mail & Express	7.80 8.16	83.12		

Account

	Michigan
아이마니 10 1 10 1 1 2	\$ 1,379.46
프로그램 등에 대한다면 얼마나를 하면 하면 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데	Passenger \$ 67.36
	355.17 Factor 5-D

213.57

Passenger & Baggage	Acct.	373	\$ 178.21
Sleepers	W.	373	14.00
Mail & Express	ш	373	21.36

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Operating Expenses (Continued).

Accou	nt				
416	Da	MAGE	TO	PRO	PERTY

	System \$ 599.17	Mi	chigan
eight	Common		593.67
82.12 11.55	Factor 11-J		97.10

Assignment of Passenger to Services.

Passenger & Baggage	Facto	r 9-12		51.75
Bleepers	"	9-12	3.84	23.30
Diners	"	9-12		10.07
Mail & Express	"	9-12		11.98

Account

18.64

(成了8% (成了8%)

415 CLEARING WRECKS.

Located Freight " Passenger	\$ 896.94 954.47	STORY TO SECURE
r semenker	254.47	270.12

Assignment of Passenger to Services.

Passenger & Baggage	Factor 18-11	147.47
Sleepers	" 18-11	54.06
Diners	" 18-11	27.54
Mail & Express	" 18-11	41.05

Account

77.34

417 DAMAGE TO STOCK ON RIGHT OF WAY.

System Michigan Passenger \$ 422.10 \$ 399.90 \$ 324.82 In locating passgr. \$3.05 Com. was split to Passgr. and Frt. in

Passenger & Baggage	Factor 18-14		180.70
Bleepers	" 18-14		63.47
Diners	" 18-14		82.14
Mail & Express	" 18-14	ME.	48.01

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Operating Expenses (Continued).

600		690
	ccour	
73	er our	10

LOSS & DAMAGE-FREIGHT.

Located by Ry.

System Michigan \$ 5,773.19 8 6.971.01

Account

419 Loss & DAMAGE-BAGGAGE.

Michigan Located

Com. on located

Located

System Michigan 154.73 8 137.52

Account

420 INJURIES TO PERSONS.

System \$10,618.27 Michigan

Located

Freight \$ 4,404.24 6,916.06 Common

Passenger 8 937.60 \$ 1,574.22

Total Passenger

1,821.10

246.88

Assignment of Passenger to Services.

Passenger & Baggage	Facto	r 9-12		970.48
Sleepers	46	9-12		436.97
Diners	44	9-12		188.83
Mail & Express	- 44	9-12	216	224.82

Account

441 DINING & BUFFET SERVICES.

Company's figures

System Michigan \$43,983.53 \$35,899.48

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY,

Details of Distribution of Operating Expenses (Continued).

Account

451 SALARIES & EXPENSES—GENERAL OFFICERS.

Bystem Michigan \$25,342.04

Factor 12-6 12-15

821,405,28 \$ 6,278.40

Assignment of Acets. 451 to 459 omitting 454. Passenger to Services.

Passenger & Baggage	Factor 12-1	5 \$12,334.36
Bleepers	" 12-1	
Diners	" 12-1	5 3,942.32
Mail & Express	" 12-1	5 2,828.79

Account

452 SALARIES—GEN'L OFFICERS, CLERKS & OTHERS.

System Michigan \$37,898.07

Factor 12-6 \$32,010.79 Delfs location 17.52% Passgr.

\$ 5,608.29 # 31.88% Frt. 50.60% Com.

Factor 12-15 4,730.89 10,359.18

To services see 451.

Account 458 GENERAL OPS. EXPENSE & SUPPLIES.

> System Michigan Passenger \$ 4,070.11

Factor 12-6 3 3.437.84 Michigan Located to Frt. 113.01

3,324.83 Factor 12-15 975.21

To Services see Acct. 451.

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Details of Distribution of Operating Expenses (Continued).

Account 454 LAW EXPENSES—other than a	mit.		THE COLD
404 DAW EAFENDES CHIEF THEIR	System \$10,230.84	Michigan	
Located Freight " Passgr. " Mail & Express " Com	-122-45 512 80	\$ 210.44 685.59 230.90 188.77	685.59 230.90
" Com. Factor 12-6	8,855.59	7,479.92	2,249.81
		8,795.62	3,165.80
. Assignment of Pass	enger to Serv	rices.	
2,934.90 Passenger & Baggag Sleepers Diners Mail & Express	e Factor 12-1 " 12-1 " 12-1 " 12-1	5 603.4 5 481.0	.6 18
230.90 Sleeper Direct	" 12-1	15 230.9	0 7 6 7 6 7 5
Account 455 INBURANCE	System 3 143.18	Michigan	Passenger
Factor 12-6 " 12-15		120.94	\$ 83.47
To Services see Acct. 4	51.	1.000	
Account 456 PENSIONS.	System \$ 4,020.00	Michigan	September 1
Factor 12-6 " 12-15		\$ 8,895.51	\$ 995.94
To Services see Acct. 4	51.		

DULUTH SOUTH SHORE & ATLANTIC BAILWAY COMPANY.

Details of Distribution of Operating Expenses (Continued).

Account		
458 BT	TIONERY &	PRINTING.

System Michigan Passenger \$ 5,005.21 Factor 12-6 4,227.68 " 12-16 To Services see Acct. 451. \$ 1,240.03

to mid talla interest total line.

Forton 32mm

Constitution of the Consti

Account VALUATION EXPENSES.

System Michigan Passenger \$12,034.37 Track miles 83.18 (Co's figures) \$10,010.19 Factor 12-6 \$ 2,936.10 To Services see Acct. 451.

Account ecount
460 OTHER EXPENSES.

THE REL

System Michigan \$ 4,755.75 1,276.63 Located Mich. Located Wis. 16.60 " Com. Factor 12-6 3,462.52 2,924.63 4,201.26 Factor 12-15

\$ 1,232.28 To Services see Acct. 451.

THE STATE OF THE S THE SHIP Account 461 GENERAL JT. FACILITIES.

System Michigan Passenger \$ 455.42 \$ 61.81 \$ 17.11 Located All Passenger & Baggage.

DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Year ending June 30th, 1916.	Year	ending Ju	se 30th, 19	<u>.</u>				
	A-System	B-Total Michigan	C-Michigan Passenger	Assigned O-Michigan Mineral Prassenger Range Run	Assigned to Passenger & Baggage	Antigned 15 Shepers	Animad Disease	Page
201. Superintendence 201. Superintendence 202. Road Maintenance 203. Road Maintenance 204.6 204.6 205. General Cleaning 205. Watching Roadway 4—Hank Protection 205. Superintenance 206. Superintenance 206. Superintenance 207. S	URE'S. 24,650.34 67,961.15	20,511.01 20,365.17 21,592.92 1,467.86 6,1597.86	6,689.50			1		
	90,082.16 70,081.27 6,433.07 23,218.16 3,036.06 180,248.86	67,991.88 46,837.38 66,879.06 4,697.14 2,976.40 6,816.38 94,769.38 94,769.38	26,871.41 11,976.18 13,017.08 1,046.13 687.03		12,396,70 6,005,39 6,005,39 6,005,39 116,96 316,96	6.980.70 8.084.4 8.388.64 9.77.16 1.786.06 1.78.94		3 13162
g—Track Changes Total Track Laying and Surfacing		146,612.78	13,619.61		15,608.96	8,668.75	4,691.19	3

DULUTH, SOUTH SHOLR & ATLANTIC RAILWAY COMPANY.

Operating Expenses. A.—System, B.—Michigan, C.—Passenger and Passenger assigned to various Passenger Services.
(Continued.)
Year ending June 30th, 1916.

	A-Bystem	B-Total Michigan	O-Michigan Passenger	Assigned to Mineral Range Run	Assigned to Passenger & Baggage	Amigned fo Bleepers	Assigned to Disease	No. of the last
MAINTENANCE OF WAT AND STRUCTURE	RES—(Continu	.(per						
221. Right of Way Pences and Snow Shade	6,928.08	6,081.84	3,437.23		1,124.38	687.71	38.83	363.31
255. Crossings and Signs 227. Station and Office Buildings	1,006.78	904.27			144.34	80.58	10.85	\$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
B-Station Buildings and Grounds b-Office Buildings and Grounds	į	7,810.84	1,454.39		1,212.64	35.35	3.06	33
239. Roadway Buildings 231. Water Stations	8,284.06	2,614.69	672.28 2.136.76		313.55	171.43	20.0	4
233. Fuel Stations 235. Shops and Engine Houses	2,436.96	2,065.85	644.83		201.96	168.65	20.01	
241. Wharves and Docks			256.86 5,655.18		140.33	1,479.05	29.02	41.8
8-St. Ignaco Mdse. and Slip Dock b-Marquette Mdse. Dock	1,815.63	1,315.63	131.30		70.80	39.38	16.16	17.00
Coal and Ore	12,688.13	19,688.13						
249. Signals and Interlockers 265. Misc. Janeous Structures	279.16	3,032,11 177,81	9.32		439.10	197.83	108.00	128.08
200. R. dway Machines 271 Small Tools and Supplies	1,776.97	1,466.25 6,338.51	396.00		184.53	100.98 367.65	19.50	5.46 57.10 207.89
	42,979.90	38,074.55	11,062.20		6,107.06	2,844.64	1,508.34	1,602.17

DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Operating Expenses. A—System, B—Michigan, C—Passenger and Passenger assigned to various Passenger Services.
(Continued.)

Year ending June 30th, 1916.

	A-System	B-Total Michigan	C-Michigan Passenger	Assigned to Mineral Range Rur	Assigned to Passenger & Baggage	Assigned to the Sleepers	Assigned to Diners	Madison Bryress
MAINTENANCE OF WAYS AND STRUCTURES—(Continued) 274. Injuries to Persons 275. Insurance 277. Stationery and Printing 277. Other Expenses 277. Other Expenses 277. Maint Jt. Tks. Yds. and Other Facil. 278. Maint Jt. Tks. Yds. and Other Facil. Cr. 13,434.23	E8—(Contin 1,407.34 4,298.78 1,109.13 243.89 13,434.23	822.74 2,790.02 922.86 202.93 8,402.40	196.16 801.03 249.26 54.81 866.97 *5,551.75		91.41 409.72 116.15 26.64 473.33	60.02 186.53 68.66 13.98 173.61	25.66 21.66 7.88 7.56.94	88.88 81.111 86.78 7.1181
Total Maintenance of Way and Structures	582,103.47	482,488.90	121,659.67		56,813.15	80,945.38	16,358.90	17,542.34
*Deduct. 11. MAINTENANCE OF EQUIPMENT. 301. Superintendence 303. Shop Machinery	12,673.28 8,783.28	10,766.14	3,011.15 1,087.03	130.47	1,572.48	619.68 876.39	386.57	
Steam Loco	102,200.01	43,071.71 30,806.32 13,954.59	30,806.32	1,533.41	13,268.13	7,658.63	4,090.06	4276.10
309. Steam Locomotives—Depreciation a—Freight b—Passenger c—Switch	23,011.84	10,524.92 5,866.51 3,262.78	6,866.51	326.28	2,508.85	1,449.26	71.8 26.51	

DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Operating Expenses. 4—System, B—Michigan, C—Passenger and Passenger assigned to various Passenger Services.
(Continued.)
Year ending June 30th, 1916.

Deduct

BOUND IN BOOK

DULUTH, SOUTH SHORB & ATLANTIC RAILWAY COMPANY.

Operating Expenses. A—System, B—Michigan, C—Passenger and Passenger assigned to various Passenger Services.
(Continued.)
Year ending June 30th, 1916.

	A-Syntem	B-Total Michigan	C-Michigan Passenger	Assigned to Mineral Range Run	Assigned to Passenger & Baggage	Assigned to Sleepers	Assigned to Diners	Assigned to Mail and Express
III. TRAFFIC EXPENSES. S51. Superintendence S52. Outside Agencies S53. Advertising S54. Traffic Associations S56. Traffic Associations S56. Industrial and Immigration Bureaus S57. Insurance S57. Battonery and Printing	\$31,604.38 86,098.66 4,078.18 277.69 8,463.90 113.38 9,384.71	\$26,123,17 \$9,004.60 \$3,682.69 \$29,94 *8.13 7,476.46 69.00 7,758.25	\$11,680.91 14,210.80 3,319.24 2,205.79 58.00 3,138.52		\$11,586.91 14,210.80 3,319.24 2,205.79 59.00 3,138.52			
Total Traff	89,011.89	74,006.88	34,514.26		34,514.36			
*Deduct IV. TRANSPORTATION EXPENSES. 371. Superintendence 372. Dispetching Trains 373. Station Employes	20,755.87 12,804.19 159,423.40	17,862.13 10,815.07 141,572.26	5,116.49 2,874.77 23,469.81		2,612.95 1,095.67 19,584.15	1,176.49 611.63 1,536.68	508.48 194.80	
374. Weighing, Inspection and Demutrage Breams 375. Coal and Ore Wharves 377. Station Supplies and Expenses 377. Yard Masters and Yard Clerks 378. Yard Suductors and Brakemen 379. Yard Switch and Signal Tenders 389. Yard Enginemen	8,082.91 10,710.44 4,748.15 45,085.57 4,209.44 34,640.33	1,683.17 26,223.00 9,750.85 4,743.15 46,868.33 4,197.56 33,644.90	2,239.00		2,239.00			

DULUTH, SOUTH SHORE & ATLANTIC RALLWAY COMPANY.

Impenses. A—System, B—Michigan, O—Passenger and Passenger assigned to various Passenger Services.

	A-System	B-Total Michigan	O-Michigan Passenger	Mineral Range Run	P P C	Amigned to Bleepers	Assigned Disease	P. F.
AMEPORTATION EXPENSES CONTINUES. E. Puel for Yard Locomotives. E. Lubricants for Yard Locomotives.	19,504.04 1,811.03 581.04	1,730.61 568.60 568.60						
77. Other Supplies for Yard Locomotives 88. Ingine Rouse Expenses—Yard 19. Yard Supplies and Expenses	16,813.64 1,386.66	426.65 16,468.83 1,360.47						
Operating Jt. Yards and Terminals Dr. Operating Jt. Yards and Terminals Dr. 1. Operating Jt. Yards and Terminals Cr.	25,994.44	127,204.86 17,212.34 *12,476.76	8,411.97 6,199.34		1,616.30	1,129.03	606.74 642.81	1701
A. Tuel for Train Locomotives	301,342.42	84,886.34 60,563.08	60,563.08	3,183,30	TT-81-8-22	15,007.34	8,014.68	Lette.
b-Passager co-lined		163,186.06 86,134.91 1,683.79	86,134.91	4,547.88	36,939.34	21,338,19	11,396.59	11,918.91
7. Water for Train Locomotives 6. Lubricants for Train Locomotives 9. Other Supplies for Train Locomotives	14,353.67 5,614.91 2,666.58	11,968.10 4,681.73 4,881.73	1,64.87 1,612.62 1,612.62	216.68 84.74 87.79	1,768.28	1,021.46	645.51 213.30	20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
0. Engine House Expenses—Train 1. Trainmen	46,368.80	39,328.78	16,400.10		7,426.31		2,890.67	2,394.86
b-Passenger Service		62,680.79	62,680.79	2,833.08	37,340.79	8,556.76	2,830.63	4,319.59

DULUTH, BOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Operating Expenses. 4—System, B—Michigan, C—Passenger and Passenger assigned to various Passenger Services.
(Continued.)
Year ending June 30th, 1916.

	to Mail and Dinors Express
Assigned	Sleepers
Assigned	Passenger & Baggage
Assigned	Mineral Range Run
	C-Michigan Passenger
	B-Total Michigan
	A-System
d	

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TRANSPORTATION

						STATE OF			
	1,398.62	177	35	87.88		20.00	# T T T T T T T T T T T T T T T T T T T	224.83	85,785.86
	\$1,206.58	1,62	1 8 T 9	812.70 7.88	• 7.80	2.5	10.01	188.83	20,093.17
	\$2,368.63 1,835.53	10,566.08	12.06	783.69	• 68.14	3	85	498.97	69,580.82
	\$6,461.37	8.09	28.82	1,607.07	*720.32 178.21		61.76	187.52 970.48	154,401.78
	\$675.53								12,306.61
	\$12,610.73	10,566.08	437.56	3,015.64	*887.60		97.10 97.10 324.32	137.52	302,167.74
\$3,464.47 3 124 87	12,510.73	10,566.08	8,159.47	10,421.98	1,083.87	794.50	270.12 693.67 399.90	6,773.19 137.52 6,916.02	1,044,022.69
\$34,399.20	cating	13,964.15	8,639.47	12,104.56	Dr. 4,501,51 Cr. 4,927.98	1,161,41	599.17 Vay 422.10	6,971.01 164.73 10,618.27	1,223,400.01
upplies and Expenses	ssenger—Cleaning and Lubric	ing Sleeping Cars	Protection	y and Printing	g Jt. Ties, and Facilities g Jt. Ties, and Facilities	Wrecks eight	to Property to Live Stock on Right of V	d Damage—Freight d Damage—Baggage to Persons	Total Transportation Expenses
Train Su		Opera	Crosst	Telegram Stationer	Operatin Operatin	Jearing.	Damage	Loss and Injuries	
402		4	55	52:		==	4	553	

DULUTH, BOUTH SHORR & ATLANTIC RAILWAY COMPANY.

perating Repenses. 4—System, B—Michigan, O—Passenger and Passenger assigned to various Passenger Services. (Continued.)

Year ending June 30th, 1916.

	A-Syntam	B-Total Michigan	C-Michigan Passenger	Mineral Mange Run		Assigned Bleepers	Amigned for Dimers	
A MISCELLANEOUS OPERATIONS.	843,444.68	116,199.48	\$35,899.48				215.009.40	
Total, Miscellaneous Operation	42,982.68	25,899.48	85,899.48				35,899.48	
CHAIRBAL EXPENSES. Salaries and Expenses—Gen'l Officers Salaries and Expenses—Gen'l Officers Salaries and Expenses—Gen'l Officers Salaries and Expenses Salaries and Expenses Thursmos Salaries and Printing Salaries Expenses Other Expenses Salaries Expenses Salaries Expenses Salaries Expenses Salaries Expenses Salaries Expenses	26,342.04 07,398.07 4,070.11 142.18 4,038.00 6,006.21 13,034.37 4,756.76	21,406.28 32,437.24 3,437.24 3,385.51 4,287.68 10,010,19	6,278.40 10,359.18 976.81 88.54 1,340.08 8,386.10			9	198	
e-This Suit b-Other Expanses 461. General Joint Facilities	9,676.14 10,230.34 Dr. 466.42	8,796.68	8,166.80		1,508.16	9777	481.08	E78.10
Total General Expenses	113,630.63	87,666.92	17,283.68		13,866.63	5,848.60	4,423.40	2,404.8
Grand Total, Operating Expenses	19891'889'	2,099,092.63	614,873,319	16,197.59	\$06,612.97	125,921.88	97,994.86	70,546.01

DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Operating Expenses. Year ending June 30th, 1916.

	System	Total Michigan	Assigned Assigned Assigned to to to Mail and Passenger Range Run & Baggage Sleepers Diners Express	Mineral Range Run	Assigned to to Presenter & Baggage	Assigned to Bleepers	Assigned to Diners	Kall end Express
Grand Total OPERATING EXPENSES 1: Deduct account use of Factor 11-D instead	13,482,148.51	\$2,482,148.51 \$2,099,092,63	\$614,272.88 \$ 16,197.59 \$306,612.97 \$125,621.88 \$ 97,994.86 \$ 70,546.08 5.272.59 2.472.56 1,382.70 732.69 777.64	16,197.59	2,478.56	6,612.97 \$122,621,88 \$ 97,994.56 2,478.56 1,882.70 733.89	731.66	170,646.08 TTT.64
of Factor 16-B on Acct. 202. Deduct account reduction above will make			239.64		106.98	69.13	9136	
Corrected Operating Pigures	\$2,462,148.51	\$2,462,148.51 \$2,099,002.63	\$608,670.15 \$ 16,197.59 \$304,028.49 \$121,479,05 \$ 87,929.81 \$ 69,736.31	16,197.59	1304,028.49	30'619'1318	18.012,73 4	160,136.31
The above deductions would affect MAIN- TENANCE OF WAY AND STRUC- TURES total as follows Deductions	\$ 682,103.47	\$ 582,103.47 \$ 452,488.90	\$121,659.67 5,603.23		3,584.48	\$ 66,813.15 \$ 30,945.33 \$ 16,858.50 \$ 17,542.54	16,268.90	11,502.4
Corrected Figures MAINTENANCE OF \$ 682,103.47 \$ 482,488.90 \$118,056.44 WAY AND STRUCTURES	\$ 542,103.47	. 449,483.90	\$118,056.44		\$ 64,202.67	# 54,252.67 \$ 28,502.55 \$ 16,598.85 \$ 16,252.37	\$ 16,508.85	1 IATHLAT

DULUTE BOUTH SHORE & ATLANTIC BALIWAY COMPANY.

Assignment of Passenger and Baggage Expenses to INTER and INTRA. Year ending June 30th, 1916.

F		Passanger & Baggago	lle	4
7	MAINTENANCE OF WAY AND STRUCTURES	0 64,238,67		
	Account 277-A Station Buildings Overheads, 201, 229, 265, 269, 271, 275. (in part 251 51)	1,918.54 on Intra Factor 1	6 151.09	
	All other accounts	1,866.56 on Intra Pactor 3	466.50	
日日	II. WAINTENANCE OF EQUIPMENT	5 5	14,932,73	26,216.26
	THE PROPERTY OF THE PROPERTY O	24,514.26		10/100're
	Account 383, Advartising	5	13,678.30	11126
S.	Account 351, Superintendence	5,403.21 on Intra Pactor 2	1,120.1	1,086.9
>	TRANSPORTATION EXPENSES		8,568.83	8,013.08
	Accounts 373 and 376, Stations Overheads, 371, 390, 291, 407, 410, 411, 412, 418		1,716.98	1010017
Ħ	GENERAL EXPENSES	ita .	1,608.73	4,412.00 89,600.87
		18,400.63 on Intra Pactor 7	4,587.71	673076
	Deduct expenses located to INTER from INTRA		100,658.03	202,369.46
	Account 412, 486.15; All		148.10	.1410
	*Doduct.		Ta	1 W.1
			1100 AR7 94	

UND

DULUTH SOUTH SHORB & ATLANTIC BAILWAY COMPANY.

Earnings. Year ending June 30th, 1916. MICHIGAN

Stalls,447.79 \$2,067,568.74 \$2,067,568.74 \$770,756.19 \$770,756.19 \$236,572.70 \$444,181,49 \$770,756.19 \$236,572.70 \$444,181,49 \$770,756.19 \$236,572.70 \$444,181,49 \$7,492.85 \$1,292.84 \$7,482.85 \$1,293.84 \$7,482.85 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.65 \$1,483.67 \$1,612.13 \$1		Bystom	Total	Freight	Mineral Range	· Total	Sleepers & Diners	Mail & Express	PASSEN Total	JER & BAG Interstate	SAGE Intrastate
64,488.06 64,586.00 62,502.34 87,817.30 906.58 100.71 12,234.63 12,234.63 12,234.63 12,234.63 12,334.63 13,344.63 13	Baggage	2,316,447.79 890,511.40 8,191.98 39,460.13		\$2,067,558.74		\$770,755.19 7,482.33 30,390.46			770,756.19 7,482.38	2,861.54	4,620,19
11,201.01 12,204.63 1,512.13 1,612.13 12,500.71 1,612.13 12,500.71 1,612.13 12,500.71 1,612.13 12,500.71 1,612.13 12,500.71 1,612.13 12,500.71 1,612.13 12,500.71 1,612.13 1,6	& Chair Cars Pass. Trus	72,768.88 80,577.67 1,134.04				27,817.90 905.98		58,302.34 27,817.90	906.98	300.41	606.57
27,988.97 27,888.97 494.53 494.53 494.63 4	ing rrice Trn	5,363.24				1,612.13			1,612.13	22.90	1,579.28
82.10 82.10 84.14 82.10 84.14 82.10 84.14 82.10 84.14 82.10 84.14 82.10 84.14 82.10 84.14 82.10 84.14 82.10 84.14 82.10 84.14 82.10 84.14 82.10 84.14 82.10 82.10 84.14 82.10	E Buffet Trn. Priv.	36,240.77 600.00 622.66				27,938.97 494.53 632.55	17,988.97		194.62	146.39	
6,920.15 5,920.15 181.83 63.11 65.04 677.02 185.04 677.03 185.04 677.03 185.05 66.04 677.03 185.05 677.03 185.05 677.03 185.05 185.05 677.03 185.05 677.03 185.05 677.03 185.05 677.03 185.05 677.03 185.05 677.03 185.05 677.03 6	Preight	981.46				88.10			12.10	1636	67.96
56,46.13 56,471.10 1,232.37 1,232.37 1,532.37 517.18 150.41 • 30.34 • 396.64 • 376.48 • 120.31	& Telep. Bidg. & Others	6,817.00 6,860.68				181.83			181.81	186.04	118.00 27.47.00 27.47.00
	aneous il, Or.	7,661.68				1,232.37			1,888 37	817.18	

DULUTH BOUTH SHORD & ATLANTIC RAILWAY COMPANY.

Income Account down to Not Returns applicable to return on Incestment. Passenger business State of Michigan. Year ending June 30th, 1916.

	Mineral Range	Total D. S. S.	D. S.	S. &. A. By	-PASSE	GER		
AND ORDER	Run	& A. Pass.	Sleepers	separa Dinora Express & Ba	Express		Passenger & Interestate	L Baggage Intrastate
I. Brains	16,197.50	\$923,296.30 592,472.56	\$ 24,879.11 121,479.05	18.482,74 97,288.81	\$86,021.33 69,736.21	\$784,456.79 204,038.49	\$250,981.96 100,887.38	\$558,474.84 200,141.81
6. Bent Tracks, labouning to Marquette, C. & N. W. Ry., \$1,050.05	16,197.59	340,822.64	. 86,509.94	*69,290.84	16,286,13	480,488.30	130,094.67	356,222.0
6. Rent, Champion to Calumet,	994.02		•					
7. Rent, Michigamme to Beaufort, \$1,150.9 on Pactor 1-10	1 739.04	97196'6	1,861,61	980.16	1,150.84	5,988.77	1,760.48	
Factor 1-10 8. Union Dep. Tracks, Negaunee, \$57.00 or Factor 1-10	8 .							
16. Land, Negranee Depot	4-	1,514.68	396.15	111.57	20118	150.00	201.50	484.1
	*14,464.53	352,469.60	. 84,342,28	*68,090.11	17,658.14	487,262,85	132,100.84	366.168.01
11. Hire of Equipment, Locomotives 12. Hire of Equipment, Pass. Cars. 13. Hire of Equipment, Sleepers		\$,135.91 ************************************	. 658.44 47.86	28. 28.	. 38.63	. 141.86	284.19	68.56
Hire of Equipm	_					40.11	11.88	
		353,317.47		*67,818.24	17,940.66	488,118.06		355.740.68

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Income Account down to Net Returns applicable to return on Investment. Passenger dusiness State of Michigan.

Item No. and Class.	Mineral Range Run	Total D. S. S.	SI S	S. &. A. Ry.	PASSEN Mail & Express	Pasenger A Baggage	D. S. S. A. Ry.—PASSENGER. Mail & Passenger Passenger & Baggage epers Diners Express & Baggage Interstate intrastate	Bagge
16. Taxes, Michigan, Sleepers, Etc. Taxes, Michigan, Other \$2 Taxes, Michigan, Passg'r.	\$233,049.35 67,576.85 *1,798.29 *65,7	• 258.73	• 258.73 • 257.73 15,778.56 • 13,487.12	*10,794.79	• 7,742.28	*13,754.57	*11,300.87	*12,652.60
	*16,262.82	287,280.18	* 98,674.86 *78,607.03	*78,607.03	10,198.38			222,206.6
• Deficit.								

Interest \$3,999.19 and other returns on property not used for transportation purposes left for final adjudication, as income sums accrued on the trust fund for redemption of fare in excess of \$4 per mile.

Taxes on expense basis.

One-half on account 393, one-half on account 401, intra on earnings, 70.6037%.
 To services on Factor 17-28, intra on earnings.
 To services on Factor 12-18, intra on earnings.
 To passanger Factor 12-30, intra on earnings.
 To passanger Factor 12-30,

DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Percentages of Maintenance of Way and Structures Accounts.

Less account 244—Depreciation.

Accounts 202 to 225		\$507,728.26	Michigan 78.8723%	2
241 to 267 and 272		643,798.36		
All accounts excepting		\$573,630.17	The second second	
201 , 2 44 , 276, 277, 278, 2	79	704,053.84	81.4753% Passenger	5
Accounts 202 to 225	Passenger	\$117,631.04	23.1680%	7
241 to 267 and 272	Michigan	507,728.26	+-	
All accounts excepting 201		\$123,901.60	22.6657%	10
276, 277, 278, 279, 267, 2	69 and 229	555,471.36		
Accounts 202 to 225, 247 to 265 and 272				
Passenger & Bag Sleepers	gage	\$ 55,908.79 29,742.68	47.9828% 25.5262%	
Diners Mail & Express		14,483.03 16,383.96	12.4298% 14.0612%	17
Accounts 202 to 272, excep				
227-B, 229, 265, 269 and Passenger & Bag		\$ 60,558.95	48.7225%	
Sleepers Diners		31,169.41 15,188.21	25.0772% 12.2196%	
Mail & Express		17,377.06	13.9807%	20

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Percentages in Maintenance of Equipment.

Repair accounts Accts 202 to 228	Bystem \$352,571.82 470,185.49	Michigan \$297,918.09 397,283.95	84.4986% 84.4952%	1 2
Repair accounts	Michigan \$297,918.00	Passenger \$ 85,850.78	28.6491%	5
Repair accounts	Pamenger \$ 85,850.78	Mineral Range \$ 3,787.14	4.4871%	7

Accounts 308, 317 and 326.			
Passenger & Baggage	\$45,458.83	55.7342%	
Bleepers	14,834.01	18.1871%	A 300
Dinera	8,488.65	10.4074%	
Mail & Express .	12,782.15	15.6713%	16

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Factor for Assignment of Engine House Repairs.

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Account 400 388

Michigan \$48,306.09 17,976.64

66,282.73

Passenger \$18,363.80 376.14

18,739.94

28.2727%

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DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

A-Fuel Accounts in Transportation Expenses.

B-Water Accounts in Transportation Expenses.

A Account 382 " 394	System \$ 44,126.21 440,586.64	Michigan \$ 40,214.37 369,004.73	
	484,712.85	409,219.10	84.4251%
B Account 385	1,217,68 17,175.85	936.28 14,375.31	
	18,393.53	15,311.59	83.2445%
C Account 382 " 394	Michigan 40,214.37 369,004.73	Passenger 1,067.70 120,251.96	
	409,219.10	121,319.66	29.6466%
D Account 385 " 397	986.28 14,375.31	25.78 4,688.71	
	15,311.59	4,714.49	30.7903%

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1917

DULUTH SOUTH SHORE & ATLANTIC RAILWAY.

Engine Miles-Road.

Marie Walter Street or will		-System-		-Mic	higan—	e september 18	
	Total	Freight	Passenger	Total 927,702	Freight 927,702	Passenge	r ,
Freight Passenger	1,115,897	1,116,897	941,753	780.592	921,102	780,592	2
Mixed	17,072	14,684	2,388	17,072	14,684	2,388	. 3
Spl. Pass.	610		610	425		425	4
Spl. Mixed	1,507 169,258	1,231 167,044	276	1,443	1,231	230	番
Road Swi. M. R. R. R.	43,810	101,044	43,810	43,810	140,400	43,810	
	2,289,907	1,298,856	991,051	1,918,748	1,089,089	829,659	
6-A All road lo 1,918,74		Michigan 83.7915%	6—Н	Passeng 826,61		d Rd. Swit 83.6845%	ch
2,289,90	7			987,77	7		
6—B All Pass. re 829,66		es in Michiga 43.2396%	n 6—1	Freight, 927,70		Road Switc 83.1351%	h
1,918,74	•			1,115,89	7		
6—C All Frt. loc 1,089,08		lichigan 83.8500%	6—K	Pass. in 782,80		ad Switch 82,9273%	
1,298,85	6			943,96	17	nered and	
6-D All Pass. le 829,65		Michigan 83.7151%	6—L	Spl. trai 41 23		Michigan 22.7516% 12.3126%	
991,05	1			1.86		12:0220 /6	
6—E Pass train	loco miles	to Michigan	6-N		excluding	Mixed	
780,81		82.8871%	may by	1,074,40		83.6652%	
941,70	18		-1-1	1,284,11	73		
6—F Frt. road a 1,078,11		. miles to Mic 83.7147%	ch. 6—N M. J			4.6367%	
1,282,44	1			944,8			
6—G Spl. loco 1	niles to Mic	chigan 88.2381%					
2,1	17						

27.15% Passenger on Special Mixed. 13.99% Passenger in Mixed (Based on car miles).

1917

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Passenger Car Miles.

Does not include D. S. S. & A. Sleepers.

Walter Sealers (C.	8	ystem	Mic	higan-	
D. S. S. & A. coaches Mail, Exp. & Bag. Foreign Diners D.S.S.&A. Diners C&NW and CM&StP	Passenger Coaches 1,896,337	Other Pass. Cars 864,285 49,021 350,040	Passenger Coaches 1,573,536	Other Pass. Cars 706,474 48,982 292,963	
care in DSS&A trains	207,558	153,481	207,558	153,481	
Dags	2,093,895	1,416,827	1,781,094	1,201,900	
DSSA cars on M.R.R.R.	63,873	50,094	63,873	50,094	
	2,157,768	1,466,921	1,844,967	1,251,994	
For Sleepers, Diners & Obs. D.S.S.&A. Sleepers Pass. Cars on C.&N.W.		210,541 683,525		209,334 516,110	1
and C.M.&St.P. trains Do Sleepers	67,459	30,056 4,380	67,459	30,056 4,380	1
M.R.R.R. paid for	2,225,227 •4,319	2,395,423	1,912,426 4,319	2,011,874	1 1
7-A Cars on which the	2,220,908 D.S.S.&A.	2,395,423 make repair	1,908,107	2,011,874	1
Mineral Range Lines 1, 2, 7, 13			o Michigan 8.978	15%	1
		2,864,589			
		3,924,300	84.929	16%	
7-B Line 12		4,620,650			
7-C Lines 1 to 10, less Mineral Range	13,	113,967 3,704,119			2
		4,514,436			

DULUTH SOUTH SHORE & ATLANTIC RAILWAY.

Freight Car Miles.

	System		Michigan		
Londed cars	14,076,931	DSS&ARy	3,885,755	Section 64	-Va
		Foreign	8,026,241	in the second	
Empty cars	4,952,908	DBS&ARy	1,965,519		
		Foreign	2,280,755		
Mixed trains, loaded	108,861	DSS&ARy	23,024		
		Foreign	85,837		
Mixed trains, empty	106,698	DSS&ARy	46,552		4.00
		Foreign	60,146		
Special trn, loaded	15,655	Foreign	14,485		
	19,261,053		16,388,314		
Caboose cars	989,575		809,934		
" " specia			1,176		20
	20,251,934	550505	17,199,424	84.9273%	12
Less caboose	990,881		811,110		
	19,261,053		16,388,314	85.0852%	13

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Michigan

1917

DULUTH SOUTH SHORD & ATLANTIC BAILWAY.

All Accounts—Block IV—Transportation. Excepting 371, 390, 391, 407, 410, 411, 412, 413 and 414.

392 to 405 a 415 to 420.	Accounts 372 to 389,	Michigan	\$1,271,380.9	Percentage 6 84.2399	re
		System	1,509,238.0	13	
	Accounts 372 to 389	Passenger	333,041.5	Passenge Percentag 4 26.50625	re
		Michigan	1,256,467.1	2	
c.		Min. Rng.	14,333.8	Mineral R'ns Percentas 3 4.3038	re di di
	PROPERTY CANADISTS	Passenger	333,041.5	54	
	All accounts except	ing 371, 390,	391, 407, 4	10, 411, 412,	413,
	Passenger & Ba Sleepers Diners	ggage \$1		33.9329% 23.9119% 9.7401%	
	Mail & Express			12.5151%	12

1917

DULUTH SOUTH SHORE & ATLANTIC RAILWAY

Car Accountant's Office

 System
 \$4,885.20

 Estimated 15% Passg'r
 732.78

 " 85% Freight
 4,152.42

To Michigan \$ 732.78 on Factor 7-B 4,152.42 on Factor 8-12

Mark of Service with John of the con-

\$ 622.35 3,526.54

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1917

DULUTH SOUTH SHORE & ATLANTIC BAILWAY.

Train Miles.

	6.7			New	- Michigal		
Road Mixed Spl. Pass Spl. Mixed	Total 1,908,305 17,010 276 1,397		Passenger 906,708 2,260 276 279	Total 1,569,453 17,010 200 1,233	Freight 820,729 14,630 971	Passenger 748,724 2,280 300 362	1
Road Swi.	1,926,988 169,258	1,017,145 167,044	909,843 2,214	1,587,996 147,704	836,330 145,490	751,666 2,214	6
Min. R. RR. M. R. R. R.	2,096,246 48,129 *4,219	1,184,189	912,067 48,129 *4,319	1,785,700 48,129 *4,319	981,820	753,880 48,129 *4,319	7 8
	2,140,056	1,184,189	955,867	1,779,510	981,830	797,690	10
C. M. & St. P. Ry own true.	20,724		20,724	20,724		20,724	11
C. & N. W. Ry.	10,980		10,980	10,980		10,980	12
Lt. Lossa	2,171,760 76,339	1,184,189		1,811,214	981,830 51,219	829,394 18,214	13 14
	,000 83.4 ,867	1620%		7		wi and ME od Yard Sv 40.4835%	ritch
witch and ligh Mineral Range P 801	,796 43.1	cluding	1	1-G Miles,	frt., leas 967,190 1,169,559	mixed, to 1 82.69709	
1,830 11-D. Train miles, on main track, less MRRR (Fr	Bwitch and	0006		H Miles P MR	43,810 783,304 963,487	mixed, to 1 4.59479 82.14109	6
P 78 F 1,08		162796	נו	J Line 7	753,880 1,735,700	48.48889	

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1917

DULUTH SOUTH SHORE & ATLANTIC RAILWAY

Accounts Up to General Expenses

Blocks I	System	Michigan		
III	\$2,949,072.10	\$2,451,440.40	83.1258%	7
IV VI				() week
				1000
Blocks I	Michigan	Passenger		
II III IV VI	\$2,451,440.40	\$661,132.02	26.9691%	15

Services Percentage.	
Passenger and Baggage	51.7422%
Sleepers	20.6033%
Diners	15.8649%
Mail and Express	11.7896%

1917

DULUTH SOUTH SHORE & ATLANTIC RAILWAY

Gross Weights-Trains.

	—F	reight—	-Passenger-			
Cars Locomotives Loading	All Tracks 287,426,296 106,395,549 291,582,826	Common Tracks 287,426,296 106,395,549 291,582,826	All Tracks 166,318,659 83,237,457 7,833,700	Common Tracks 166,318,659 83,237,457 7,833,700		
Total train weight	685,404,671	685,404,671	257,389,816	257,389,816		
Train switch Yard switch	27,699,550 73,550,207	15,772,124 34,475,755	350,358 1,031,650	350,358 485,939		
· / · · ·	786,654,428	735,652,550	258,771,824	258,227,113		
Ton miles Co.'s frt. (est.)	11,384,582	11,384,582				
	798,039,010	747,037,132	24.4861%	25.6875%		

Above includes Company freight and weights of cars carrying it. 18,098,686

18,098,686 18,098,686

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DULUTH SOUTH SHORE & ATLANTIC RAILWAY

Mileage of Track Chargeable to Services and Percentage of Same on Basis of Two Miles of Side Track Is Equal to One Mile of Main Track.

Common to trafate and Dominion	Miles	Adjusted	
Common to freight and Passenger Main track	408.85	408.85	
Second track	6.55	6.55	v na
Sidings	40.80	20.40	
	456.20	435.80	82.5238%
Exclusive Freight			
Main Track	12.07	12.07	
Ore Spurs	20.87	10.43	
Industrial Spurs	20.76	10.38	
Sidings	116.71	58.36	
	170.41	91.24	17.2773%
Exclusive Passenger	V and the		
Sidings	2.10	1.05	.1989%
	628.71	528.09	100.0000%

1917

DULUTH SOUTH SHORE & ATLANTIC RAILWAY.

Statement of Switching Miles, Michigan. Statement of Work Miles, Michigan.

		eight— On Common Tracks		senger— On Common Tracks	
Yards Freight Passenger	802,161	137,597	7.665	3,618	2 3
Train Freight	145,490	82,842			9
Passenger		d Switch.	2,214	2,214	10
Total Passenger	819,399 7,665	Michigan 309,826 7,665	97.002 2.47	18% 14% Pass in M	ich.
		Train Miles.			
	4,712	Michigan 53,928	72.181	2%	17
Pa Sle	menger & Ba epers ners	ggage	44.50% 31.08% 19.36%		
	il & Express		5.06%		20

1917

DULUTH SOUTH SHORE & ATLANTIC RAILWAY.

Combining Factors 13 and 14 for division of Track Accounts in Michigan.

				Passenger Percentage	
A.	Freight, Factor 14 Passenger Common	17.2773% .1989% 82.5238%	Factor 13-12	.1989% 21.1983%	
		Total	Passenger	21.3972%	4
В.	Freight, Factor 14 Passenger Common	17.2773% .1989% 82.5238%	Factor 11-D	.1989% 35.2811%	
		Total	Passenger	35.4800%	9

Details of weights, ton miles, of Passenger cars and contents to various Passenger Services.

		Passenger & Baggage	Mail & Express	Sleepers	Diners	
Passenger cars Other Pass cars Sleeper, Parlor &			540,283 21,161,983			1 2
Ove-Foreign Diners-Forgn Sleepers DSSAA Obya Diners	•			14,904,003 29,635,996	3,313,820	3 4 6
DSS&ARy. Diners DSS&A Train Loading		\.	2,818,249	Forms 1	11,302,591 7,065,803	6 7 8
Total Percentages Pass train Switch	174,152,359 350,858	47.8947%	24,520,515 14.0799% 58,393	44,539,999 25.5758%	21,682,214 12.4501%	9 10 11
Percentages Pass Yard Switch	174,502,717 486,939	47.9652%	24,518,908 14.0857% 19,477	44,539,999 25.5240% 190,293	21,682,214 12,4251% 118,524	12 13
Percentages B. Tonnages handl	174,989,656 ed by DSS&A	47.9286% Ry engines.	24,598,385 14.0571%	44,720,292 25.5560%	21,800,738 12.4583%	14 15
Other Pass cars Sipr, Parior	63,525,672 33,469,015	Bur till i	540,283 21,138,427			
& Obvs—For Diners Foreign Sleepers D68&ARy	14,584,263 3,313,820 29,635,996			14,584,263 29,635,996	3,313,820	
Obvs Diners DSS&ARy Diners Train Loading Page. Swi	11,302,591 7,065,803 7,516,660 350,358		2,501,609 58,393		11,302,591 7,065,803	
Percentages	170,754,178	47.3131%	24,238,712 14.1942%	44,220,259 25.8955%	21.682,214 12.6972%	28

Technological

DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Detail of Car Miles on Passenger Trains to various Passenger Services—Michigan.

Passenger Cars Pass cars, Spl. Other Pass trn cars Other Pass trn cars. Spcl. DSS&ARY Obys	Total 1,773,983 4,111 859,663	4,111 323,013	M & I 21,600 536,640		Diners	
Diners DSS&A Daners Foreign Diners Parior & Obvs For, Sleepers,	177,602 115,361 48,982 206,860			206,860	177,602 115,361 48,982	
For, Slprs, Parir & Obvs, Speci DSS&A Sleepers	2,474 516,110			2,474 516,110		
Percentages Marquette Run C&NWRy and	2,708,438	2,082,809 56.1641 %	558,240 15.0532 %	725,444 19.5620 %	341,945 9.2207 %	12
CMAStPRy	101,895	96,336	1,179	4,380		
Percentages DSS&A on	3,810,333	2,179,145 57.1904 %	559,419 14.6816 %	729,824 19.1538 %	341,945 8.9742 %	15
Mineral R. RR Other DSS&A cars	63,873	63,873	District.	Alamai as per	Tierres	
MRRR	50,094	18,831	31,263			
Percentages Switchin	3,924,300 ng at St. Is	2,261,849 57.6370 % mace. (Parkers	590,682 15.0519 %	729,824 18.5976 %	341,945 8.7135 %	19
Lines 1 to 4	Passenger Mail & E Sleepers Diners 558,240 2,641,049	& Baggage 1	,182 283 489 236	53.9726% 12.9224% 22.3288% 10.7762%	7 - 1u	

72.6340%

67.5216%

DULUTH SOUTH SHORD & ATLANTIC RAILWAY

Factors for Assignment of Passenger and Baggage Expenses INTER and INTRA

Factor 1. Time consumed in sale tickets.

	on ratio of INTRA passen	, therefore pro regers in 1917, 99.48	ita 1916, 87.559
Factor 2.	Inter and Intra Passenger Inter 9,806,277	miles. Intra 23,630,061	70.67%
Pactor 8.	Overhead for Maintenance Inter \$17,066.91	of Way and Stru Intra \$42,274.51	ctures. 71.24%
Factor 4.	By investigation conducted the Heiss ratios the Intra-determined. Set up by cepted. A. Outside Agencies B. Advertising	% of the followi	ng accounts wa
Factor 5.	Overhead to Traffic. Inter \$15,026.32	Intra \$5,209.95	25.75%
Factor 6.	Overhead for Transportati		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

Intra

Intra

\$125,368.63

\$224,301.42

Inter

\$47,284.75.

Inter

\$107,890.84

Fuctor 7. Overhead for General Expenses.

1917.

Duluth, South Shore & Atlantic Railway

DISTRIBUTION OF

OPERATING EXPENSES BY PRIMARY ACCOUNTS.

A. System.
Michigan Passenger.
Michigan Passenger Services.

Followed by Tabulations of these Accounts.

- B. Assignment of Passenger and Baggage Expenses to INTER and INTRA.
- C. Distribution of Income Accounts up to return on Investment.

The basic figures as used in the following computations and divisions of Expenses are used as taken from the books and records of the company, without adjustment, for the purpose of reducing them to those necessary for a normal year of operation and are subject to adjustment to be made to eliminate expenditures to make good deferred maintenance, and those for additions and betterments.

It is the claim of defendants that the expenses in the maintenance of way group of this year were excessive in at least the amount of

1914.										\$20	2.000
1915.		ú	ů,				i i	ü		2	0.000
1916.									-	1	7,000
1917.	A				*			8		9	

The presentation of the following computations of income is not intended to waive the claim that the passenger earnings of the M. T. Co. are to be added to the net corporate income of the passenger business, particularly if sleeping car and dining car operations are to be included.

Details of Distribution of Primary Accounts.

Tall bank	Details of Distribu			
Accou		10000		
201	SUPERINTENDENT M. of V			
		System \$27,128.64	Michigan	Passenger
	Factor 1-5		\$22,111.09	
	Factor 1-10			\$5,011.63
	To Services Factor 1-20.			40,012.00
Accon	nt			STATE OF THE PARTY.
202	ROADWAY MAINTENANCE			
		System	Michigan	Psacenger
		\$67,154.21	and the same of th	1 - Scuger
	Located		\$51,501.38	
	Factor 16-9		40-100-100	18,272.69
	To Services Factor 17-15			
Accou				
208	BRIDGES, TRESTLES & CU			
200	Dations, Tassilles & CU	System	Mahles	
		\$56,220.96	Michigan	Passenger
	Located	400,220.00	\$17,620.88	
	Mich. Located to Freight		911,020.00	
	\$827.73, \$16,793.15 to 13-	19		\$4,313.74
	To Services Factor 17-15			φ±,010.14
				100
Accourage 212	Tus.			
212	1115.	0		
		System \$78,794.08	Michigan	Passenger
	Located	\$10,194.00	000 004 40	
	Passenger Factor 16-4		\$60,334.49	610 000 00
SEE SA	To Services on Factor 17-	15		\$12,909.89
9 (40 0)				
Accoun				
214	RAILS.			
曾新刊的		System	Michigan	Passenger
		\$35,448.39		
	Located		\$34,075.48	100000000000000000000000000000000000000
	Factor 16-4			\$7,291.20
Section Section	To Services Factor 17-15.			
Accou	at a second	Research .	24 34 5 K	
216	OTHER TRACK MATERIAL.			SALE MARKET
		System	Michigan	Passenger
	TO SEE THE PERSON OF THE PERSO	\$36,880.12		
15 13	Located		\$30,615.83	
Re Vi	Factor 16-14			\$6,550.93
	To Services Factor 17-15			40,000.00

Account			
218 BALLAST,	System \$15,693.58	Michigan	Passenger
Located Factor 16-4 To Services Factor 17-18		\$14,838.08	\$3,174.93
Account 220 Track Laving & Surface	MAX 550		
Located	System \$264,790.85	Michigan	Passenger
Factor 16-4 To Services Factor 17-15	Marine 1 1	*218,853.10	\$46,828.44
Account 221 RIGHT OF WAY FRACES.	activity design		WELL TO
Located	System \$7,515.46	Michigan	Passenger
Factor 11-C Should have been 11-E; c E mistaken for C in cop To Services Factor 17-15.	TI TO CO	\$5,799.19 be \$2,192.00.	\$2,687.72
Account 223 SNOW & SAND FENCES &	SNOW SHIPPS	ers er som bet Louis de Arens	en Tare
Located	System \$796.28	Michigan	Passenger
Factor 11-E To Services Factor 17-15.	STATES	\$757.13	\$268.18
Account 225 Crossings & Signs,		and the	ed-
Located	8ystem \$2,911.06	Michigan	Passenger
Located to freight Common	or early	\$2,583.33 782.74 1,710.59	
Factor 11-E. To Services Factor 17-15.		2,110.00	\$646.57

Acco				
227	A. STATION BUILDINGS.			
		System \$8,769.79	Michigan	Passenger
	Located		87.912.11	
	Marquette Pamgr. Sta. %	to Gen. Ofs.	178.98	
	Michigan	Freight	Passenger	Common
	Located	\$1,786.86	\$1,763.64	\$4,362.21
	Com. on acct. 373		542.71	
			\$2,306.35	\$2,306.35
	To Services 10% Mail an 6.557% Sleep	d Express pers		
Accou	int			
227	To Mich. on Car Acc	countants Offi	CO STATE OF THE PARTY OF	178.98
	Page. 15% 26.85 Factor	7-C-Passenge	r	\$ 22.80
	Frt. 85% 152.13 Factor 8 To Services on 12-20.	12—Freight		129.20
Accou 229				
		System \$6,362.98	Michigan	Passenger
	Located	No agent and an agent ag	\$6,196.66	
	Factor 1-10 To Services Factor 1-20.		Coast Section	\$1,404.52
Lecou	nt in sections			The state of the s
	WATER STATIONS.			
		System \$6,834.21	Michigan	Passenger
国际	Factor 5-B		\$5,689.10	
	Factor 5-D	STATE OF SEA		\$1,751.69
	To Services Factor 17-28.		200	
ecom	nt Control of the Con			
232	FUEL STATIONS.		SERVICE STREET	A ALLES
		System	Michigan	D. Sterney
		\$8,542.36	wienkun	Passenger
VIII I	Factor 5-A		\$7,211.90	
33/3	Factor 5-C		7.1-22.00	\$2,138.08
THE STATE OF THE	To Services Factor 17.28			Ae,100.03

Account		
235 SHOPS & ENGINE HOUSES.		
System \$7 ,619.59	Michigan	Passenger
A. Located Engine Houses B. Shops 1330.36	\$6,117.48	
B. Mich. Pro. of Shops Factor 2-1	1,124.14	Parket Service
A. Engine Houses Factor 4-6		\$1,729.58
B. Shops Factor 2-5		322.06 \$2,051.64
To Services \$322.06 on 2-16 \$1,729.58 on 17-28		
Account		
241 WHARVES & DOCKS.		
All Micl	rigan Passe	nger
St. Ignace Dock Slip 1,4	38.21 15.08	
Passenger Pro. on Cars		88.25
St. Ignace Foot Bridge To Services Factor 18-22.	8	24.33
Account		
243 COAL & ORE WHARVES, All Michigan and all freight	\$17,2	85.44
Account		
244 COAL & ORE WHARVES Dep'n.		
All Michigan and all freight	\$19,1	15.88
Account.		
247 TELEGRAPH & TELEPHONE LINES. System	Michigan	Passenger
\$6,052.85		
Located Factor 9-B	\$4,707.24	\$1,247.71
Proportioned on 1914 % to Station & To Services \$596.41 Factor 18-12 \$651.30 Factor 9-10		all will and a second
Account		
249 SIGNALS & INTERLOCKERS.		
System \$1,382.19	Michigan	Passenger
Located	\$686.63	
On Spl. factor of occupancy of tracks by time and No. of Trains, 5.24%		\$35.98

	CONTRACTOR OF THE STREET, STRE		
Accou			
265	MISCELLANEOUS STRUCTURES.		
	System		Passenger
	Located \$58.1	0 \$58.10	
	To Passgr. 9-4		\$15.40
	To Services Factor 1-20.		
Accoun	at .		
269	ROADWAY MACHINES.		
	System	n Michigan	Passenger
	\$2,215.		
	Located	\$1,993.19	
	Factor 1-10		\$451.77
	To Services Factor 1-20.		
Accou			
271	SMALL TOOLS & SUPPLIES.		
211	System System	n Michigan	Passenger
	\$9,223.		rassenger
	Located	\$7,766.91	
	Factor 1-10	41,100.01	\$1,760.42
	To Services Factor 1-20		41,100.12
Accoun			
272	REMOVING SNOW, SAND & ICE.		
	System		Passenger
	\$49,937.		
	Located	\$45,184.34	
	Passgr. direct 1%		\$451.84
	Common direct 70% by agreemen 31629.04 on factor 11-E	lt.	44 000 04
	31029.04 on factor 11-E		11,955.34
			\$12,407.08
	To Services Factor 17-12.		412,301.00
Accoun			
274			
	System		Passenger
	\$2,471.		
	Located	\$2,202.05	
	Located to freight 173.85		
10000000	Common 2028.20 on Factor 1-10		\$457.44

DULUTH SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

Accou				
275	INSURANCE			as elf Tale
	Tonated by Dr. Co.	System	Michigan	Passenger
	Located by Ry. Co.	\$1,234.72	\$3,711.16	and the second
	Michigan	Common P	assenger Fr	eight
	Marquette Pass. Sta.		\$60.00	
	Other Pass. Sta.	\$518.34	AND RESIDENCE AND ADDRESS OF THE PARTY OF TH	83.34
	Eng. Houses	361.80	AND THE RESERVE	43.80
美型加工	Water Tanks Coal Stations	302.60		7.20
	29449 Shope Marq.	205.86		6.72
4.10	Shops other	248.76 F 11.32	actor 2-1	医
	Work Eqt.	.64		2000年
	Bridges, etc	628.44	Salara Calour	
	Freight	000.00	0	37.40
	Dov. Eng. Boiler	27.34		31.40
F-1452	To Passenger	THE PURE		
	Eng. Houses	\$389.14	Factor 4-6	\$110.03
	Bridges	628.44	" 13-12	161.43
	Shops & Wk.	260.72	4 2-5	74.69
	Water & Coal	508.46	" 5-D	156.50
	Btations	518.34	Acet. 373	65.19
MAZ.	To Services Factor 1-2	0.		
Lecou	nt The second	Section 47	4, 19,	
276	STATIONERY & PRINTIN	0.		
		System	Michigan	Passenger
		\$971.61		Shidelin
	Factor 1-5		\$791.91	Tipe I
	Factor 1-10			\$179.49
E Indian	To Services Factor 1-2	0.		
Leconi	t the second			
277	OTHER EXPENSES M. of	WAR		
		System	Michigan	Common
	PARTICIPATION OF STA	\$129.70	PERMIT SELVER	COMMON
naser.	Located		\$89.89	\$39.90
	Com. on Factor 1-5		32.52	
	Total Michigan		\$122.82	
	Factor 1-10			Passenger
	To Services Factor 1-20	C BETT LINE TO THE		\$27.72

Account 278	nt Maintenance	Ir Vng	TER E	te Du			
		(01., 116.,	System 38,902	m	Michigan	Pa	ssenger
	Located .				\$7,258.51		
	Michigan Located Com. on Acct. 5.58 is bridge of	\$6,329.9 373		senger 316.62 14.80	Common \$111.93		
	To Service 811.04 Factor 5.58 direct P. 1408 acct. 373	18-12 & B.		*45.00	er en en en en en en en en en en en en en	e des	
Accour	The state of the second					(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	
279	*MAINTENANCE	JT., TRKS.,	YDS., C System		Michigan		ssenger
	Located		\$16,373		\$16,214.38		ussenger
	Michigan	Freight	Passe	nger	Common		
	Located Common	\$7,100.06	\$4,02	2.07	\$ 5,092.25	Λ. \$	4,022.07
	Tracks	2,789.79	Factor	NEWS THE ALL		A.	596.94
C. C. L. K.	Rd. House	430.31	"	4-6		B, D.	121.66 182.22
	Common Water Tanks To Service	803.95 1,008.20 ces	ű	1-10 5-D		C.	328.90
	COLUMN TO SERVICE SERV	7-15 7-28 7-28	N. G		risk folksteid Pality		
		1-20	34,00				
	*Credit Accou						
Accour	at						
301		ENCE M. OF	System		Michigan	Pi	usenger
	Factor 2-1		\$ 13,349	.02	\$11,279.74		3,231,54
	To Services F	actor 2-16.					

Details of Distribution of Primary Accounts (Continued).

888			u
•			
	in m.		
Inco	بالتحاصه		

302 SHOP MACHINERY.

System \$19,855,62

Michigan

Passenger

Factor 2-1

\$8,327.86

\$2,,385.86

Account

308 STEAM LOCO. REPAIRS.

Freight \$63,794.38
Passenger 48,363.73
Mixed 463.38
Yd. Switch 14,745.92

Delf's Figures
Factor 6-F

" 6-H & Spl.
" 6-3-5
" 15-14

Michigan
\$ 53,405.27

40,468.74

461.78

14,303.96

\$108,639.75

\$40,468,74

69.41

353,88

Passenger Direct
Mixed 15.03%
Switch Factor 15-14
M. Range \$2,143.72

To Services \$38,394.43 on factor 17-28 353.88 on factor 15-20

Account

300 STRAM LOCOMOTIVE. DEPRECIATION.

System located by Ry. Co.

Freight \$11,532.49 Frt, loco. miles incl. mixed Fac 6 \$9,665.67 Passgr. 6,947.58 Pass. loco. miles incl. mixed Fac 6 5,814.35 Yard 3,294.83 Factor 15-14 3,196.08 Work 638.27 " 15-17 460.71 To Passenger direct incl. M. R. \$308.00 \$5,814.35 Yard Pass. % 79.05

\$79.05 on 15-20 5,814.35 on 17-28

Account

310 STRAM LOCOMOTIVE RETIREMENTS.

Delf's system figures.

Freight \$128.74 Est. \$130.00 Frt. same as 309 frt. \$108.97 Passgr. 5.71 6.30 Pass. " " pass. 5.19 Mineral Range 20c.

\$4.99 to services to 17-28.

Details of Distribution of Primary Accounts (Co	ontinued).
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CONTRACTOR OF THE PARTY OF	te	8vi	stem Factor	Michigan
314	FREIGHT TRAIN CAR I			\$136,209.93
315		Depn. 61.	17.15 8-12	52,244.85
316	a a a a a	Retirement 17,	232.69 8-12	14,635.26
Accoun	t	91	一个一个	
317	PASSENGER TRAIN CAR	REPAIRS.	STATE OF THE	defa.
		System	Mi	chigan
	Sleepers (1914) figs.			1,118.89
	Diners (1914) figs.			3,222.42
	All other pass. cars	41,307.52		1,643.42 MR
			" 17-A 3	2,877.85
	To Services \$32,87	7.85 on 18-23.		1 000 1.4545
Accour	it is a second of the second o			
318	PASSENGER TRAIN CAL	-DEPRECIATION	١.	
	Value Sleepers \$2,			26.61
	" Diners 2,	421.00 same as	317 2,09	25.25
	" Other Cars 7,	262 same as	M. Range 28	38.92
	All the state of the state of	" oth	er 5,78	30.04
	\$5,780.04 on Factor 1	8-23 to servi	ices.	
Accoun				
THE RESERVE OF THE PARTY OF THE	WORK EQUIPMENT RE	PATRS.		
		System	Michigan	Passenger
		\$14,207.56		
	Factor 1-2		\$11,205.83	
			\$11,200.00	
	" 1-8		711,200.05	\$2,596.17
Account	" 1 -8			\$2,596.17
Accour	" 1.8 it	·PN		\$ 2,596.17
Charles and the property	" 1 -8			
Charles and the property	" 1.8 it	System	Michigan	
December 2 and the Business of	" 1.8 it			
December 2 and the Business of	" 1-8 at WORK EQUIPMENT DE	System	Michigan	Passenger
327	" 1-8 It WORK EQUIPMENT DE Factor 1-2 " 1-8	System	Michigan	Passenger
327	" 1-8 WORK EQUIPMENT DE Factor 1-2 " 1-8	System \$3,669.80	Michigan	Passenger
327	" 1-8 It WORK EQUIPMENT DE Factor 1-2 " 1-8	System \$3,669.80	Michigan \$2,894.46	Passenger \$670.59
327	" 1-8 WORK EQUIPMENT DE Factor 1-2 " 1-8	System \$3,669.80 STIREMENTS. System	Michigan	Passenger \$670.59
327	" 1-8 WORK EQUIPMENT DE Factor 1-2 " 1-8 At WORK EQUIPMENT RE	System \$3,669.80	Michigan \$2,894.46 Michigan	Passenger \$670.59
327	" 1-8 WORK EQUIPMENT DE Factor 1-2 " 1-8	System \$3,669.80 STIREMENTS. System	Michigan \$2,894.46	\$2,596.17 Passenger \$670.59 Passenger

Of Distribution of Primary Accounts (Continued).				
Located Freight \$ 854.81 Passgr. 17.80 Com. 1,793.97 To Passenger Direct Com. Factor 2-5	8ystem \$2,668.58 Factor 8-12 " 7-A " 2-1 148.88 434.29	Michigan 725.97 14.88 1,575.88	Passenger	
To Services Factor 2-16	gr.		\$449.17	
Account 333 INSURANCE.	System \$2,500.05	3	lich. Ma. Co.	
Located to Mich. by Del Eng. Houses, Frt. Marq. Shops	4.50 421.14	Factor 2-1	4.50	
Miscell. Shops Passgr. Cars Eng. House Com.	41.60 283.69 31.80	Fuctor 2-1	421.14 41.60 283.69	
Freight Cars Work Locos	1,156.07 34.93		31.80 1,156.07 34.93	
To Passenger located Com. \$701.67, Factor 2-	172.29 283.69 5 201.02	illan dia	172.29	
\$201.02 on Factor 2-16 \$283.60 on Acct. 318				
count 334 STATIONERY & PRINTING.				
Factor 2-2	System \$1,710.20	Michigan	Passenger	
" 25 To Services Factor 2-16		\$1,445.04	\$413.99	

Accou			Title of the late	artical value.
336	MAINTENANCE JT. EQT.			
	Located	System	Michigan	Passenger
	Located	\$1,997.34		
	a water the same and the		.54	
	To Services Factor 2-16			.22
Accou	at		attended Code	
337	MAINTENANCE JT. EQT.	AT TERMINAL	s.—Cr.	
		System	Michigan	Passenger
	Located	\$1.50	\$1.50	\$0.43
	To Services, Factor 2-16			
Accoun	nts	System	Michigan	Passenger
351	Superintendence Traffic	\$32,164.44	\$26,500.83	\$11,698.49
352	Outside Agencies	32,714.80	26,957.37	12,553.37
353	Advertising	3,757.31	3,103.76	3,070.87
354	Traffic Association	362.00	297.64	
355	Fast Freight Lines	7.01	5.76	
	Insurance	109.45	50.88	50.01
358	The restriction of the second	8,902.51	7,331.04	2,415.80
955	Above located on comp	pany's figures		
357	Indust'l & Im'gn Bureau	18 9,127.77	7,988.82	2,146.22
	357 on Revenue basis.	All to Passe	nger & Baggag	ge.
Accour	nt			
371	SUPERINTENDENCE TRANS	P.		
		System	Michigan	Passenger
	在1000年100日 400日	\$23,735.73		
	Car Accts.	4,885.20	ter of market a	
		ALC: QUALIFIED IN		
	#10 0F0 F0 F1	\$18,850.53	The state of the Atlanta	ALC: TO
	\$18,850.53 Factor 9-1		\$16,722.07	
	\$4,885.20, 15% Pass., \$75 85 Frt. \$4,152.42, Factor	32.78, Factor		622.35
	Com. \$16,722.07 on 9-4	6-12	3,526.54	
	Com. \$10,122.01 on 9-4			4,432.39
ALEXANDER	To Services M. Range \$2			\$5,054.74

Details of Distribution of Primary Accounts (Continued).

Accou				
372	DISPATCHING TRAINS.	System	Michigan	Passenger
	On train miles plus	\$14,583.76		
	engines & less M			raise t
	Switch, 85.2487%	in vanke to	\$12,432.97	
	1/3 Dispatching Train	ne 11-F 40 483	KOL 912,402.51	
	1/3 Dispatching Trai	ns	70	
	To affect reciprocal			
		4835		
		5769% 27.906	6	
S Sign	1/3 Dispatching distri			
	Cars all freight	68.391		Garage State
		3 = -22.796	7%	\$2,834.19
100	To Services, Factor 1	1-19		
Accou	nt .	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
373	STATION EMPLOYEES.	System	Michigan	Passenger
	Located	\$194,131.22	\$174,816.70	erasion begin
	Located to Michigan		AND THE PARTY OF	
	M. A. Co. Freight	Freight	Passenger	Common
		\$ 79,330.95	111,412.79	\$84,072.96
	Freight and Passeng	ger		
	located % is 12.5769			
	Common on 12.5769	%	10,573.77	
			21,986.56	Secretary Secretary
1000	10% to Mail & Express	Section 6		
	6.557% to Sleepers of Not taken for 1917-	n timed service	e, and on tick y.	ets in 1916.
Accour				
374	WINGHING & INSPECTIO	N BURBAUS.		
10000		System	Michigan	

\$1,428.16

On Factor 11-A, all freight \$1,174.23

Account

275 COAL & ORE WHARVES.
All Michigan and all Freight

\$26,626.23

Details of Distribution of Primary Accounts (Continued).

Accoun	at			
376	STATION SUPPLIES & EXP	ENSES.		
		System \$13,116.91	Michigan	Passenger
	Located		\$12,021.18	
	Michigan Freight	Commo		
	\$3,569.07 Common on account 373	\$7,010.0	i6	\$1,441.45 881.72
	Services all Passenger &	Baggage		\$2,323.17
Accoun	nta		the or surren	
377 to	389 YARD ACCOUNTS.			A TO SHOW IN
	On actual analysis each ; spent in Passenger se Ignace the only town switching—agreed	rvice in Ma	rquette and s	St.
	To services on Factor 18-	22.		42,000.10
	Following accounts used l	later on speci	ially:	CONTRACTOR OF
	Marquette 3.52% Passenge	er. St. Igna	ce 3.79% Passe	enger.
	Fuel, St. Ignace		\$ 9,661.51	
	Fuel, Marquette		19,929.71	
	Water, Marquette		479.29	
	Water, St. Ignace		235.00	
	Enginehouse Service	e, St. Ignace	1,984.09	
	Enginehouse Service	e, Marquette	8,549.39	
Accoun	nt	经验证证据		
390	OPERATING JT. YARDS TE	RMINALS. DI	2.	
		System \$31,426.19	Michigan	Passenger
	Located	100	\$19,421.05	
	Michigan located Frt.	12,857.06		

Michigan located Pass. Common located, Common 36.67, Factor 9-4

To Service, Factor 9-12

\$6,527.32 9.72

Details of Distribution of Primary Accounts (Continued).

Accoun	The second secon				
391	OPERATING J	T. YARDS TE	BMINALS. C	R.	
	Located		System \$17,280.14	Michigan \$17,280.14	Passenger
	Michigan located	Freight	Passgr.		
	Com. Eng. H	\$13,209.50		\$3,042.18	\$222.25
	Pamgr. 894	51.26%	tnes unnated	at 800:	1 680 41
	Mixed 161 Frt. 689	9.23%	280.79	13.99%.	1,559.41 39.28
		35.0170			
	To Services o	n 9-12		Total Passenger	\$1,820.94
Accoun					WHITE WAS A
392	TRAIN ENGIN	NACEN.			
		System		Michigan	Passenger
	Freight \$	132,228.46	Factor 6-C	\$110,873.56	ramenger
25,000		73,271.08	" 6-D	61,338.97	\$61.338.97
	Mineral Ran To Services,	ge, \$3,239.02 Factor 17-2	2.		
Accoun				The second second	AM.
394	FUML FOR TRA			STORES STORES	
Freigh	System \$294,652	Management of the Control of the Con		higan	Passenger
Pasagr.				479.57 785.31	110 50- 0-
Mixed	2,324	THE RESERVE OF THE PARTY OF THE	0-11	324.65 13.99%	\$119,785.31 \$25.22
Bpecial	470.	54 6-G		415.20 Fac 6.T.	
	Passenger inc To Services of	eludes \$6,34 on 17-28.	8.51 Mineral	Range.	141.10
Accoun		Profession of			
397	WATER FOR T	BAIN LOCOS.			
	On % of Acr	4 004	Bystem	Michigan	Passenger

814,375.31

14,688.71

On % of Acet. 394 \$17,175.85

Mineral Range \$247.50. To Services, Factor 17-28.

ACCRECATE VALUE		THE REPORT OF THE PARTY OF THE	NEWS LAND THE STREET
Accoun	nt		
398	LUBRICANTS FOR ROAD LOCOS.		
	Sv	stem Michigan	Passenger
		898.52	
	Located System		
	Freight \$4,146.36		
	" Spl 4.57 6-1&	6 \$3,464.65	
	Mixed 41.32 all		
	Passgr. 2,709.84 6-E		
	Spl. Mixed 5.57 all	5.57	
	Direct	0.01	\$2,267.72
	Mixed (Spl.) 15.03%		7.04
	of which Mineral Range \$12	0.10	1.04
	To Services, Factor 17-28.	.0.19	
	10 Services, Factor 11-28.		
Accoun			
399	OTHER SUPPLIES FOR TRAIN I.	0008	
300	Located System	Michigan	Passenger
	Freight \$2,074.03 Factor		Lamenger
	Passgr. 1,245.83 O. &		\$1.042.15
	Mixed 81.76 all		CONTRACTOR AND ADDRESS OF THE PARTY OF THE P
	Common on 183	31.76 13.96	9% 4.44
		3-1&6 305.71	
	Freight 365.46 Factor (100 00
	Passgr. 219.49 "	3-H 183.68	183.68
			91 000 0
	O4 1-1 044 08 1- 351 1 T	Total Passenge	r \$1,230.27
	Of which \$64.97 is Mineral B	ange.	THE RESERVE
	To Services, Factor 17-28.		and and
		CA AND ALTERNATION	
Accoun	ENGINE HOUSE EXPENSES TRA		
400	The state of the s		D
		stem Michigan	Passenger
3995		954.58	
	Located	\$48,306.39	
	Located by Eng. in & out Rd.	House	\$18,363.80
	To Services 17-28.		

Accou	TRAINMEN.		Control of the control			acte :
1		System \$167,752.97	System	i de		Michigan
	Mixed 86.01%	3,093.78	\$170,846.7	70 Fac.	11-A	\$141,649.51
195,479	Balance \$50,98	508.22 2,939.08 is M. 5.17 assigne	d as follow		11-B	53,034.25
	% of Men Conductors	Taken for T	vo Months	Test		
	Brakemen Baggagemen	53.539 28.539 17.949			\$27,25 14,54	
1	Assigned Conductors 50- Brakemen Baggagemen		Sealine The Seal of the Seal o	\$13,64	& Bag	frain Wk. \$13,648.86 14,548.92
	\$22,797.39 to 1 28,197.78 to 8	P. & B. Dire	et 18-12	\$22,79	7.39	\$28,197.78
Accoun						
402	TRAIN SUPPLIE	& EXPENSE		1		
	A. Frt. Lubri B. "Other C. Pass. Lubr D. "Othe Of which \$1,3 To Services Fa	cating to tenting r 174.16 in M.	8ystem 5,523.12 4,358.82 19,489.20 13,031.98 Range	Factor	8-12 11-B 7-A 11-10-6	Michigan * 4,690.64 3,613.66 16,287.40 10,870.17
Accoun	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT				ESO PA	
404	Signal & Intel		PENSES. System 1,864.04		ignn 1.06	Passenger
La Soci	On Spi. Test 5. To Services Fac	24% ctor 18-14			T. Co.	\$1.63

1	Details of Dis	tribution (of Primary Ace	counts (Contin	ucd).
Account 405	CROSSING PRO Located On Spl. Test To Services	5.24%	\$9,663.77	\$9,183.77	\$181.23
Accour 407	TELEGRAPH & Located Factor 9-4 To Services		\$108.33	Michigan \$108.33	Passenger \$28.71
Accour 410	STATIONWRY	& PRINTIN	8ystem \$16,085.76	Michigan \$13,550.63	Passenger
V4.03	Freight 46. Passgr. 23. Com. 29.	831% 828% 841%	on Delfs. % o		
	Com. 29. Passgr. To Services			30.9727%	\$4,200.09
Accou	nt OTHER EXI		RANSPORTATION.		System \$1,776.60 Common
	Mich.	#958.40	es estrebus	Passenger \$0.77	\$28.65
	Com. to Sup 8/9 of Adv.	t. \$508.13 111.11	Freight		
	Ton mile % " Mich. F		\$82.22		
	Pass. Com. Ton mile % Com.	13.89 82.61 28.65	Factor 9-4	11.47 7.59	
	To Herricon	Paston 0.		enger \$19.83	

	OPERATING JT. TRACKS	& O. F. 1		ystem	Wiehlenn
	Located			,227.77	Michigan \$1,040.59
	Michigan	Freight	Pas	menger	Common
	Sidnaw Sta. Supt.	\$848.5	1	\$54.92	
	Ish. Crossing	N ROBERT CO.		The state of	\$134.09
	" to page,	5.2		.16	3,07
	Sidnaw on acet. 376			25.91	
	To Services P. & B. \$5	Total Par	menger	\$80.99	31 B12
	Sidnaw \$26.07 on 373	r.oz Direct a	k inter.		
Accom					
	OPERATIONS, JT. TRACK	S& FAC	200	attaca jii	
	ENGLISHED TO	System \$5,454.05	Mi	chigan	Passenger
	Located		\$3.	883.77	
	Michigan Freight	Passenger (Common		
	Located \$2,286.74 Sta. Service	\$812.78			\$812.78
	" Sup. & Express		¥ 90.00 447.67	Acct. 373	11.32
	Water Tanks		248.66	" 376 " 5-D	86.51
		A CONTRACTOR OF THE PARTY OF TH	210.00	3-Ъ	76.56
	\$ 76.56 on 17-28 910.61 " Acet. 373 to		Total	Passenger	\$987.17
		pervices			
414	INSURANCE.				
	INCURANCE.	System	74 7 250		
		\$1,251.46	Mile	higan 1	assenger
	Michigan Freight	Passenger	Cor	mmon	
1	\$908.40	\$66.00		20.18	
	Common on 9-4	31.86			\$97.86
NE TOTAL		Maria Cara Cara Cara Cara Cara Cara Cara			
	To Services on Acct. 37:	CONTRACTOR OF THE PARTY OF THE PARTY OF			

	THE RESIDENCE OF THE PARTY OF T			
Accoun	t CLEARING WRECKS		and the second process	
415	CLEARING WIRDORS	System \$5,785.49	Michigan	Passenger
	Located to Michigan Overhead on basis located		\$3,947.38 3.95	14 25 - 3
			\$3,953.33	\$433.15
	Located Frt. \$3,514.33 Overhead on located	Passenger		.43
			Total Passenge	* \$433.58
	To Services 18-12			
Accoun	nt			
416	DAMAGE TO PROPERTY.	System	Michigan \$265.24	Passenger
	Located all Mich.	0170.70	\$200.24	
	Freight	\$152.70 4.35		\$ 4.35
	Passenger	108.19	Factor 16-9	38.38
	Common	100.10		
	To Services 9-12			\$42.73
Accou	int			Anna Carlo
417	DAMAGE TO STOCK ON RI	System	Michigan	Passenger \$285.00
	Located To Services on 18-4	\$179.40	\$ 389.20	\$ 200.00
Accou	ant was the second of the second	27		
418	Loss & Damages—Freig	System \$9,332.73	Michigan	
	On train miles (compan	COURTS AND ADDRESS OF THE PARTY.	\$7,673.37	
Acco 41	a management Denne	GE. System	Michigan	
	and the same of the same of the same of	\$219.56		
	Located		\$206.53	

D-4-21	*** * **			CONTRACTOR OF THE PARTY OF THE	Name and Address of the Owner, where the Owner, which is the Own
nemme of	Distribution	of	Primary	Accounts	100-12
阿尔尔克斯马克特拉拉斯		05.6		ACCOUNTS.	(Continued).

Details of Distribution	n of Primary A	counts (Con	tinued).
Account 420 INJURIES TO PERSONS. Located		Michigan	Passenger
Michigan Freight Located \$13,478.06 Common Factor 9-4	Passenger \$1,152.23	\$14,913.84 Common \$283.55	
Direct			\$ 75.16 1,152.23 \$1,227.39
Account 441 DINING BUFFET SERVI		1.0	
On earnings (company	System \$50,588.12	Michigan	
Account	CONTRACTOR OF THE	\$41,319.15	er er
451 SALARIES: GENERAL C	System \$30,367.11	Michigan	Passenger
Factor 12-7 " 12-15 To Services Factor 12-		\$ 25,242.90	\$6,807.78
Account			
452 CLERKS & ATTENDANTS.			415-01-5
Factor 9-7	System \$35,612.46	Michigan	Passenger
Apply Delfs. Factors of Freight 34.11% Passenger 19.86%	Location for 8	\$29,603.14 System to Mich	HOLD 1801 July
Com. 46.03%	\$13,626.33 Fa	ctor 9-15	\$5,583.15 3,674.90 \$9,258.05
To Services Factor 12-1	7	V2	40,200.00
453 GENERAL OFFICE EXP. &			
Factor 9-7	8ystem \$4,275.92	Michigan	Passenger
" 9-15 °	4	\$3,554.39	\$958,59
To Services Factor 9-17		4.7	4000.00

A				
Accoun 454	LAW EXPENSES.	System System	Michigan \$4,645.27	
	Cost of Suit (2c Pass. Other Law Expense Located by Ry. as followisc. \$ 183.42	11,109.12		
	Michigan 667.61 Common 10,258.09	Factor 12-5	667.61 8,527.12	Passenger
	\$ 667.61 Located F. Cor P.	n. 35.77	and the second s	527.11
	38,527.66 Delfs. % P.	2.05% 07.38% \$8,30	8.11 Fac. 12-15	174.81 2,249.08
	To Services on 12-17 a To Mail		otal Passenger	\$2,951.00
Account 455	it Insurance.	System \$116.99	Michigan	Passenger
	Factor 12-5 " 12-15 To Services Factor 13		\$97.25	\$26.23
Accour 457	PENSIONS.	System \$1,367.10	Michigan	Passenger
	Factor 12-5 " 12-15 To Services Factor 1		\$1,136.41	\$306.48
Accour 458		System	Michigan	Passenger
	Factor 12-5 Delfs. % Freight 9. Passgr. 4.	\$6,712.20 74% 08%	\$5,579.57	\$ 227.60
		18% \$4,808.47	Factor 12-15	1,296.80

Accou				
	VALUATION EXPHNSES.			
		System \$6,700.60	Michigan	Passenger
	Track Miles 83.02% Factor 12-15	color due	\$5,562.84	
	To Services Factor 12-17			\$1,500.15
Accou				
460	OTHER GENERAL EXPENS	IBS.		
		8ystem \$5,446.06	Michigan	Passenger
	Assigned to Mich. Pas. Freight		\$ 149.18	\$149.18
	System Com. \$3,835.39 on Com. on Factor 12-15	Factor 12-5	1,143.34 3,188.30	1.75.4
	To Services on Factor 12 After deducting \$100 Dire	-17 ect Mail.		859.53
Accoun				
461	GENERAL ADMSTN. JOINT	FAC.		
	Located	8ystem \$555.67	Michigan	Passenger
	Located		\$77.61	
				\$17.75
	\$3.75 Bridge Traffic All Passenger & Baggage		1275	

Operating Expenses. A.—System, B.—Michigan, C.—Passenger and Passenger assigned to various Passenger Services. Year ending June 30th, 1917.

	a System	b Total Michigan	c Michigan. Passenger.	Assigned to Mineral Range Run	Assigned to Assigned to Mineral Passenger Range & Baggage Run	Sleepers	Assigned to Diners	Madigmed to Madigmed to Brown.
ALINTENANCE OF WAY Superintendence Roadway Maintenance (a) Care of Roadbed (b) General Cleaning (c) Watching Roadway (d) Bank Protection (e) Train Service (f) Track Changes	WAY AND STRUCTURES ", 27,128.64 \$ 22,11 oc 67,164.21 \$.76 of 14,48 way \$20 on 1,71 in 16	22,111.00 3,761.87 14,489.45 31,164.91 202.15 1,717.30 165.70	\$ 5,011.63		\$ 2,441.80 \$ 1,256.77 \$	\$ 1,266.77	•	•
Total Roadway Maintenance 108. Bridges, Treaties, Culverte 114. Rails 116. Other Track Material 128. Ballast 129. Track Laying and 220. Track Laying and 220. Applying Ballast (b) Applying Relis (c) Applying Relis (d) Applying Relis (e) Track Material (e) Track Material (f) Track Material (f) Track Material (g) Track Material	26,20,36 78,784.08 35,880.13 15,693.58 264,790.85	11,601.88 60,334.49 30,075.48 30,615.83 14,838.08 19,875.74 40,224.23 19,838.67 3,218.27 128,323.57 6,603.66 7,601.60	18,272.69 12,318,74 12,291.20 6,550.98 3,174.98		8,757.84 2,067.53 6,187.53 3,494.67 3,139.77 1,521.70	4,869.77 1,102.42 8,299.24 1,563.34 1,574.16 811.39	2,276,47 1,608,36 908,36 916,18 396,64	268.02 1.814.24 1.024.83 490.87 440.80
otal Tr and St	7,515.46	218,863.10 6,799.19	46,828.44		22,44,22 1,216,29	11,367.47	5,234.08 216.16	6,582.73

DULUTE, SOUTH SHORE & ATLANTIC RAILWAY CORPANY.

Operating Bepenses. 4—System, B—Nichigan, C—Passenger and Passenger assigned to carious Passenger Sorvices. Year ending June 30th, 1917 (Continued).

	a System	b Total Michigan	e Mehigen. Pasenger.	Manipord	O Assigned to	Assigned to Sleepers	Assigned to Diners	Assigned to Mail and
				Run				Erpres.
L MAINTENANCE OF WAY	AND STRUC	TURES (Co	ntinued).	•	•			
Show Shald Fonces and	: 1					•	•	•
M. Orosether and Signs	2,911.06	2,582.21	646.57		14.16 308.89	186.14	\$5.65 \$0.55	40.23
(a) Station Buildings								
(b) Office Buildings	8,588.71	7,912.71	2,306.35		2,060.59	15.13		230.64
(c) Track Scales	178.98	152.00	22.22		11.38	4.38	17	2.80
29. Readway Buildings 21. Water Stations	6,362.98	9969	1,404.62		684.32	352.71	171.62	100
22. Puel Stations 26. Shope and Engine House-	8,542.36	7,211.90	2,118.08		1,009.46	65.61	11.45	22
42. Coel and Ore Wharves	17,386.44	17.285.41	1,112.68		800.49	248.42	100	NE ST
Depreciation	19,146.88	19,145.88		φ C				
49. Signals and Interlockers	1,382.19	4,707.34	1,247.71	2000年	666.40	208.12	128.34	176.76
6. Roadway Machines	2,216.96	1,981,19	18.46		7.50			53
72. Removing Sand, Snow, Ice		46,184.34	12,407.08		6,961.08	2.166.78	21612	
76. Insurance	Carried Services	1 miles	567.53		HE		2.2	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
77. Other Expenses	139.70	12.22	173.00 17.73		13.61	46.01	3:	26.10

DULUTH, SOUTH SHORE & ATLANTIC RALIWAY COMPANY.

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	perating Expenses. 4—System, B—Michigan, C—Passenger and Passenger assigned to various Passenger		
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	a System	b Total Michigan	e Michigan Passonger	Assigned to Mineral Range Run	Passenger & Baggare	Assigned to Sleepers	Assigned to Diners	Material of Marie of Street
1. MAINTENANCE OF WAY AND STRUCTURES—(Continued) \$ 878. Maint, Jt. The. Yds. 8,902.82 7,268.51 R30. 279. Maint, Jt. The. Yds. 8,902.82 7,268.51 R30. 279. Maint, Jt. The. Yds. 916,373.28 916,214.38 95,361.	8,992.88	7.258.51 7,258.51	ontinued). \$ R30.70 -6,361.73	•	4 4734 1515.19	\$ 159.68 *1,342.80	1.178 11.178	- 0.881 87.887*
Total Maintenance of Way and Structures *Credit-deduct.	\$ 748,969.21	\$694,912.45	\$131,841.39		\$ 64,175.70	\$ 22,814.63	\$ 16,978.62	\$ 18,372.64
11. MAINTENANCE OF EQ 301. Superintendence 302. Shop Machinery 308. Steam Lecomotives, Research	EQUIPMENT. \$ 13,349.02 9,855.62	8 11,279.74 8,827.86	\$ 3,231.54 2,385.86	\$ 142.39	\$ 1,731.16 1,883.1	\$ 561.64	\$ 221.40 248.30	1 15.36
	63,794.38 463.38 46,362.73 14,745.92 776c. 22,418.17	65,406.27 461.78 40,468.74 14,203.96	40,538.15	2,143,72	18,177.30	9,942.48	4,875.02	6,449.78
		9,665.67 460.71 6,814.35 1,196.08	6,814.35 79.07	308.00	2,696.72 36.19	1,426.90	699.15 16.31	207
	136.20 mars 180,884.15	108.97 5.19 136,209.98	8	Ą	**	3	8	•
316. Freight Train Cars, Dep 316. Freight Tr. Cars, Retir 317. Fass. Tr. Cars, Depreda 218. Fass. Tr. Cars, Depreda 226. Work Equip't., Repairs 227. Work Equip't., Repairs	o'ta. 17,232.60 irs 50,612.70 ition 12,366.74 '4,207.56 ition 3,669.80	14,636.26 14,636.26 11,802.68 11,206.82 2,894.46	41,862.53 10,130.82 2,596.17 670,59	1,643.45	15,918.43 4,658.31 1,346.73 831.77	4,118.89 2,026.61 662.70 171.18	8,232.43 2,036.26 82.70 82.85	0.545. 1.21.1 1.21.1 1.25.06

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DULUTH BOUTH SHORE & ATLANTIC BAILWAY COMPANY.

Operating Expenses. A—System, B—Michigan, O—Passenger and Passenger assigned to carious Passenger Services. Year ending June 30th, 1917 (Continued).

A Sylin	a System	b Total Michigan	o Michigan. Passenger.	Assigned !	Anderson to Passenger & Baggage	Assigned to Bisopers	Assigned to Dinsers	And and to be a second
138. Work Equip't, Retirements 138. Injuries to Persons 134. Insurance 134. Stationery and Printing 136. Maint, Mr. Equip. at Tur., Dr 187. Maint, Jr. Equip. at Tur., Cr	148 27.92 2,666.58 2,660.06 1,710.20 Dr. 1,997.24 Cr. *1.50	2,256.73 2,256.73 2,146.04 1,446.04 -1,50	-6444 Ericesi	•	26.24 260.24 262.11 260.73 20.73	-11 9.45 9.13 9.45 9.13 9.45	# 6.15 12.00 12.00 12.00 13.00 10.00	-1833
Total Maintenance of Equipment "Credit-deduct. III. TRAPFIC EXPENSES. 181. Superintendence. Frgt Outside Agencies. Frgt Outside Agencies. Frgt Advertising. Freight Advertising. Freight Advertising. Freight Advertising. Resenger 164. Traffic Associations 165. Fast Freight Lines 166. Indust. and Immig. Bureau 167. Insurance 168. Sistionery and Printing	.\$501.962.80 17,518.85 17,518.85 10,00 8,717.31 8,9127.77 8,902.61	\$ 26,500.32 12,650.32 12,653.37 22.89 3,070.87 297.64 7,988.82 50.88 7,831.04	# 11,696.64 12,653.37 3,070.87 2,146.22 60.01 2,415.80	1,637.06	\$ 56,774.EL	\$ 19,711.66	12,066.70	16,976,11
Total Traffic Expenses TRANSPORTATION EXPI Superintendence Despatching Trains Station Employee Weighing, Impoction and Demutrage Bureau.	.\$ 87,146.29 ENSES. .\$ 25,736.73 14,582.76 194,131.22	\$ 72,226.10 \$ 20,870.96 12,482.47 174,815.70	2,834.76 2,834.19 2,834.19 21,986.56	234.76	\$ 31,934.76 \$ 2,599.55 1,258.29 18,346.46	1,182.18 784.31 1,441.44	\$ 469.47 \$63.09	508.41 388.40 2,198.66

DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY.

4 Surtem R. Wichings C. Passenger and Passenger assigned to purious Passenger

Operating Expenses. A-	A—System, B— Services.	Year end	ing June	10th, 1917	Henigan, C—Fusienger and Fusienger assigned to vortices I asserted. Four ending June 30th, 1917 (Continued).	d).		
	a System	b Total Michigan	c Michigan. Passenger.	Assigned t Mineral Range Run	Assigned to Assigned to A Mineral Passenger S Range & Baggage Run	Assigned to Sleepers	Assigned to Dinerr	Assigned to Mail and Express.
IV TRANSPORTATION EXPENSES—(Continued)	PENSES—(Con	tinued).						
	•		•	*		•	•	•
Coal and Ore	26,636.29	26,636.23			******			
Station Suppli		5.221.18	2,520.11		-			
378. Yard Conductors & Brake'n.		54,632.70						
Yard Switch		4,877.26					2000年	
Yard Bugh		40 914 97						
		936.28						
186. Labricants for Yard Locom.		563.90						
Other		546.90						
Engl		17,976.64			0 001 EE	C.	ASS EA	
Yard Sup. & Exp		19.421.05	6.587.04		3,525.62	1,563.13	636.71	811.68
Jt. Yds. & Torm.	Cr. •17,280.14	*17,280.14	*1,820.94		*982.09	*435.43	*177.36	
392. Train Enginemen								
(a) Freight Service		61,838.97	61.338.97	3.239.02	27,430.79	15,045.27	7,337.07	8,246.82
394. Fuel for Tr. Locomotives	440,586.64							
(a) Freight		119,785,31	119.785.31	6.384.51				
(c) Mixed		2,324.65	325.22					
(d) Special		416.20	141.48			29,495.87		
397. Water for Tr. Locomotiv	es 17,176.86	14,375.31	4,688.71	247.50	1,096.83	1,150.07 557 94	278.57	205.23
198. Lubricants for IT. Locon	2 936.07	9.298.67	1.230.27	64.97		301.76		
400. Enginebouse Exp., Train	66,954.53	48,306.09	18,363.80			4,755.40		
401. Trainmen	236,475.77	143 640 KT					がない。	
(b) Passenger Service.		63,934.25	68,934.25	2,939.08	\$8,684.42	5,616.06	2,600.03	4,244.67
THE RESIDENCE OF THE PROPERTY			THE STATE OF THE PARTY OF THE P	Contract of the Contract of th				THE RESIDENCE OF THE PARTY OF T

& ATTACHED RAILWAY CORPART. DULUTH, BOUTH SHORE & ATLANTIC RAILWAY CO. A. System, B. Michigan, C. Presenger and Passons

11

		Applications of the second	Section of the Section	OUCH, 101	COMPRES	76).		
	System.	b Total Michigan	e Michiga Pussange	Paris Paris		Assigned to Risepers	Assigned to Disease	Mades to Manage to Days and to
IV. TRANSPORTATION EXPR	WEEB-(Co	nthrosd).						
462. Train Supplies and Expenses	48,408.82			•	•	•	•	
(b) Other Supplies		4,080.84						
Preight		3,612.66						
(d) Other Supplies Page		16,287.40	16,387.40	775.88	8,718.19	2.006.46	1,400 80	
466. Operating Sleeping Care	14,465.38	11,016.56	11.016.66	9700	6,788.50	8,009.81	17.000	150.00
ations						1000		
466. Crossing Protection			1.0		-	-	16	
Mr. Telegraph and Telephone			i i		276.29	11.11	61.0	70.5
Operadoss	108.13	108.33	18.71					
dit Other Erneme	16,085.76	13,660.63	4,200.00		2.00 E	53001	977	27.
Off. Operating Jr. Tracks and	771.00	1,508.25	19.03		10.70	27.3		
Pacifities Dr.	4,227.77	1,040.59	80.00					
Frofibile C. Tracks and					78.68	1.70		141
414. Insurance		3,883.77	907.17		. 796.00	. 79.63		. 1016
416. Clearing Wrecks	6,786.40		24.86		81.65	6.0		E.
(b) Present		3,517.86						
416. Damage to Property	265.24	433.68	402.68		242.46	84.80	20 07	**
417. Damage to Live Stock on			27.12	South The	23.05	10.13	416	183
418. Lose & Demage Preight	479.40	02.692	285.00		152.99	64.59		
418 Loss & Damago Baggage.	219.66	206.58	SAM ES					
tru. injuries to Persons.	32,766.27	14,912.84	LH 15		207100	AN 840		
Total Transportation Ex-					1			11111
The second	648,118.08 p		\$547,480.09	\$14,56K.07	STTS STATE	BTB 744.41	*** KA4 **	
VI. MISCELLANBOUS OPERAT	TONB.		Take.					
THE CHAINS & DUING SOLATOR	20,588.12	41,919.15	41,79.15				41.818.15	

1917 Востн Внове & Атамию Вациах Сомрану.

Operating Expenses. A—System, B—Michigan, C—Passenger and Passenger assigned to various Passenge Services. Year ending June 30th, 1917 (Continued).

		•	•	•		•		•
oral Officers	11.796,08	\$6,342.90	6,807.78					
Clerks and Attendants	\$5,612.46	29,603.14	9,268.75					
Expense Expense H. (a) Law Expense	4,276.83	8,556.20	968.59 2,951.00					100
(b) Lay Expenses on the line of the line o	116.99	4,646.27 97.25 1,186.41	26.23					
68. Stationery and Printing 69. Valuation Expenses 60. Other Expenses	6,712.20	6,552.84 6,562.84 4,480.72	1,524.45					100.0
 General Joint Facilities General Expenses to service outside of direct locations 					12,484.56	4,961.38	19,212.61	2,00
Total General Expenses	\$106,908.50	0 89,374.88	\$ 24,359.49		12,462.90	4,961.38	8,812.61	8,103.9
Total Operating Ex-	13,066,980.60	12,540,615.23	\$685,491.51	\$2,540,615.28 \$685,491.61 \$ 19,095.72	\$344,665.82	\$137,281.98	\$1.06,671.84	\$ 78,836.7

Assignment of Passenger and Baggage Expenses to INTER and INTRA. Year ending June 80th, 1917.

	Total should be spare of	Subdivision		1	Intra
L MAINTENANCE OF WAY STRUCTURES, \$ 64,154,44 Account, 237-A Overbeads 201, 239, 269, 271, 275 On	3844	2,060.58	latra Factor 1	1 386.61	+ 1,m416
TT6 and TT7 r Accounts		4,822.03	Intra Pastor 8 Intra Pactor 2	15,000,07	2,485.00 10,485.00
I OF BQUIPMENT	Remail Elbert		Intra Pactor 2	14,013.00	40,122.88
Account 352, Outside Agencies, Account 356, Advertising Account 356 to 353 Account 351, Sursayintandence		12,652.97 8,070.87 4,612.03	latra Pactor 4-A latra Pactor 4-B latra Pactor 3	11,562.87 2,120.74 1,362.71	1,000.0 160.0 1160.0
ATTON EXPENSES	179,218,46		502111	6,686.18	\$100.00 1
Accounts 773 and 376 Overheads 771, 290, 281, 407, 410, 411		10,640,62	Intra Factor 1	2,672.58	17,997.86
All other accounts	=	6,716.17	Intra Factor 6 Intra Factor 2	1,897.67	4,877.50
Account 277-B (Ctmeral),	12,462.30	12,462.56	Intra Pactor 7	C048.01	8,415.85
Deduct expenses located to Inter from In-				111,000.05	m,nen
283		1		935	73:
* Credit-Defuet.	1314,466.82	1		6113,008.10	1000,000.72

DULUTH, SOUTH SHORE & ATLANTIC RAILWAY COMPANY. 257

Earnings. Year ending June 30th, 1917.

1		5.208.04 6.208.04	m.m	194.20	1,00.0	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		
9	b Baccade							
SUBSTRACTION OF STREET	ENGER AND	6 \$267,348.38 1,885.68						
N TO	Total	7,094.71		194.2	194.20	2,178.7	2,173.7 2,173.7 4,65.5 1,64.0	194.00 2,173.73 466.60 164.05 286.46 488.62
	PASS Mail and Expres		23,995.46					
	Sleepers and Diners	4,706.46		一年 一年 一年	47, E E E E E E E E E E E E E E E E E E E	11,465.56	11,866.16	97 99 TH
	Total	SECTION OF STREET	38,996.46	196.20	1,601.30 196.20 2,77.72	1,401.20 1,141.20 11,286.20 486.44 486.44	1,000 to 100 to	1
	Freight	\$2,415,801.69			13,400,48	13,400,48 3,077.04 40.06	11,400.48 9,077.04 40.06	12,40048 40.06 40.06 12,544.00 6,039.41
The state of the s	Total	\$2,415,801.09 \$87,420.75 7,094.73 \$4,147.80 4,706.45	12,996.45	1,601.28	194.20 194.20 18,400.48 5,250.77	1,001.28 194.20 19,400.48 5,260.77 40.06 21,866.28 40.64	1,001.8 194.20 18,400.48 5,260.74 6,060.46 1,466.26 463.60 2,818.21 144.06	1,001.28 19,400.48 5,260.48 5,366.25 40.06 46.80 184.06 184.06 18,83.21 184.06 18,83.21 184.06 18,83.21 184.06
	System	42,741,038,37 1,038,124,69 7,797.54 44,106.51 4,706.46	50,579.37 37.367.89	1,810.56	1,810.56 678.34 21,830.42 6,708.00	1,510.56 678.24 81,280.42 6,708.00 48.00 600.00	1,810.56 678.24 81,830.42 6,708.00 46,042.65 600.00 681.50 194.56 194.56	1,510.56 678.24 81,880.42 6,002.06 660.00 66
		Baggeste Baggeste Chair Cars		tes Trn Ber	ing fr. Trn Rev.	ing r. Tra Rev. Frt. Tra. Re and Buffet LA BosetPriv.	us Trn Bev. r. Trn Bev. Frt. Trn. Bev. and Buffet A BostPriv. Room Preight	us Trn Bev. r. Trn Bev. Frt. Trn. Bev. and Buffet A. BootPriv. Stoom P. Freight Bagger Freight Bagger Freight A. Bagger Freight A. Bagger Freight A. Bagger Freight A. Bagger Freight Freight Freight Freight Freight
		101 Freight 102 Fassen 103 Excess 104 Sleepin 106 Parlor	100 Madi	108 Other P	08 Other P 109 Milk 110 Switch 111 Spl. Se	06 Other P 109 Milk 110 Switch 111 Spl. Se 112 Other 181 Dinins	100 Other P 100 Milk 111 Spil Sei 112 Other P 115 Dinins 118 Parcel 116 Storage	06 Other P 110 SWitch 111 SW 1801 112 Other 113 Dinins 114 Parcel 115 Storage 116 Storage 117 Demar

				a	8.8.4 A.S	U. PASSEN	GER		
11		Page	in the same	Sleepers, Diners Express Baggs	Diners		11	Pleases Sites date	A Bassass Intra- state
		\$10,006.72	81,047,194.08 646,886.79	\$ 25,254.25 127,251.98	\$ \$1,866.35 106,671.36	8 74,472.83 78,836.70	244,066,23	8271, 438.38 113,000,10	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
		*19,086.73	380,738.29	* 98,776.68	* TR.506.09	. (303.8)	667,286.94	159,588.16	107,782.18
F. Rest Unche, Negative to Calamet, C. & N. W. Ry. Rest Unches, Champion to Calamet, C. C. & St. P. Ry. 4, Rest, Michiganme to Bear fore, M. 200. 27, Protect 14	5,000	11.00 10.101	6.M.19	j		11946	Elle.	1.150.8	***
Float. Houghton to Pit- grim \$2,262.16 Pactor 1-6 7 Onlon Dep. tracks, Negat- nee \$57,00 Pactor 1-6						9			
1 Land, Negsunes Union De-			1,044.74		18.6	10.0	160.00	16.00	1
		*17,401.58	191,921.22	. 16,272.60	• 72,784.70	80.160,8	564,070.84	161,677.40	402,498.38

DULUTH SOUTH SHORE & ATLANTIC BAILWAY COMPANT.

Income Account down to Net amount applicable to return on Investment. Passenger Business State of Michigan. Year ending June 30th, 1917 (Continued).

		570.00-To Passenger e-1,409.78 * 49,199.06	*14,811.36 349,794.	• Deduct. c One-half on 392 and one-half on 401, Intra on earnings. b Factor 17-38, Intra on earnings. c Fluctor 18-19, Intra on earnings. c Fluctor 18-19, Intra on earnings.
602.50 7 • 1246.89	. 96,973.87	. 10,186.65		
11.00	• 72,616.06	* 7,806.38		
	2,798.88	5,800.37	8,600.25	
	566,086.76	* 25,456.67	000,000,00	
	101,306.40	01,670,10		
	408,108,77	* 17,736.67		